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2015 - 2016

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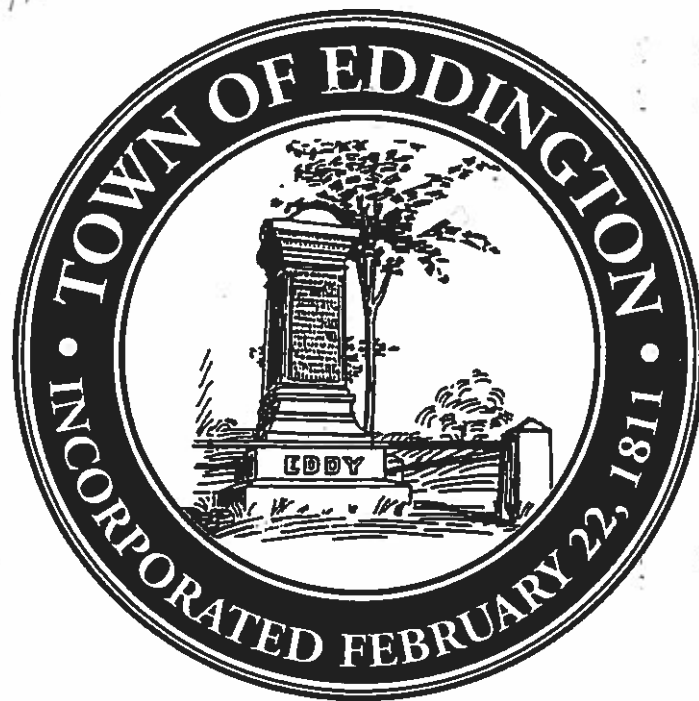
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OFFICERS

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EDDINGTON

MAINE

**TOWN OFFICE ADDRESS**

F.A. Wood Municipal Office  
906 Main Road  
Eddington, ME 04428  
Town website: [www.eddingtonmaine.gov](http://www.eddingtonmaine.gov)  
Email: [townofeddington@roadrunner.com](mailto:townofeddington@roadrunner.com)  
Facebook: Eddington Maine

**OFFICE HOURS**

Monday – Friday  
7:30 a.m. – 4:00 p.m.

*All State Holidays are observed – Office will be closed*

**TELEPHONE NUMBERS**

Office: 843-5233  
Fax: 843-7758

**FIRE DEPARTMENT**

Non-emergency: 843-5251

**FIRE WARDEN**

843-5251

**SCHOOLS**

Eddington: 843-6010  
Holden: 843-7828  
Holbrook: 843-7769  
Superintendent: 843-7851

**EDDINGTON POST OFFICE**

843-6519  
Hours: Monday-Friday 12:30-4:30  
Saturday: 8:30-11:30

**SELECTMEN'S MEETINGS**

Third Tuesday at 6:00 p.m.  
First Tuesday As Needed

**PLANNING BOARD MEETINGS**

Second & Fourth Tuesday at 6:00 p.m.

**Trash & Recycling: Sullivan's Waste & Recycling P.O. Box 119, Troy, ME 04987 948-2658**

**Trash:** Each Friday, **Recycling:** 1<sup>st</sup> & 3<sup>rd</sup> Friday of each month.

There are only 2 Holiday's that will change the above schedule; **Christmas** and **New Year's Day**. If these fall on a Friday, trash will be picked up on the following Saturday.

### REFERENCE PHONE NUMBERS

Town Manager – Russell J. Smith	944-4587
Town Office	843-5233
Fax #	843-7758
Fire/Police Emergency	911
Fire Station Non-Emergency	843-5251
Police Non-Emergency	947-4585
Eddington Post Office	843-6519
Brewer Post Office	989-3855
Comins Hall – Sara Yasner	843-5716
Kerry Anderson	370-7377
<a href="mailto:Info@cominshall.org">Info@cominshall.org</a>	
Superintendent of School's Office	843-7851
Eddington School	843-6010
Holbrook School	843-7769
Holden School	843-7828
Trash & Recycling Pickup	
Sullivan's Waste & Recycling	948-2658
Miscellaneous Trash Disposal	
Pine Tree Waste	862-4200
Animal Control – Ann Greenlaw	(Dispatch) 945-4636
Maine DOT – Eddington	843-5510
Maine DOT – Bangor	941-4500
Motor Vehicle Bureau – Augusta	(General Info) 287-3330
	(Sales Tax) 624-9693
	(Titles) 624-9000
Motor Vehicle Bureau – Bangor	942-1319
Fire Warden	843-5251
Burn Permits – Weekdays – Town Office	843-5233
Burn Permits – Weekends – Eddington Fire Dept.	843-5251
Inland Fisheries & Wildlife – Augusta	287-8000
Warden Services – Bangor	941-4440

## **2015-2016 ANNUAL REPORT**

*Please Bring This Book to Town Meeting*

### **TOWN MEETING SCHEDULE**

**Thursday, July 28, 2016**  
**6:30 p.m. – Meet at the Eddington School**  
**to act on articles on the annual warrant.**

#### **TOWN OFFICERS** **JULY 2015 - JUNE 2016**

**Moderators:** Shawna L. Hinkley, Gene Kelso, David Johnson

**SELECTMEN**  
Joan Brooks – Chairman (2017)      Mike Shepherd (2017)  
Charles Baker Jr. – Vice Chairman (2016)  
Peter Lyford (2016)      Mark Carriera (2018)

**Town Manager, Tax Collector, Town Clerk, General Assistance:**  
Russell J. Smith

**Deputy Tax Collector, Deputy Town Clerk, Registrar of Voters:**  
Shawna L. Hinkley

**Deputy Tax Collector, Deputy Town Clerk, Treasurer:**  
Denise M. Knowles

**Deputy Tax Collector, Deputy Town Clerk, General Assistance Administrator:**  
Theresa M. Clair

**Code Enforcement Officer, Plumbing Inspector and Health Officer:**  
Charles H. Norburg Jr.

**Alternate LPI :** Rick Leavitt

**Road Commissioner**  
Russell J. Smith

**Superintendent of Schools**  
Dr. Kenneth Smith

**Principals:**  
Eddington School – Don Spencer  
Holbrook School – Richard Modery

**School Administrative District Directors**

David McCluskey (2018)

Nicole More (2017)

Rusty Gagnon (2016)

**Fire Department**

James Ellis, Fire Chief

**Fire Warden &  
Local Emergency Management Agency Director**

James Ellis

**Assessors**

Roscoe Kent, Chairman (2017)

Robert Dorr (2018) Mary Lynn Hunter (2016)

Elizabeth Morin, Assessors' Agent – Hamlin Associates Inc.

**Animal Control Officer**

Ann Greenlaw

**Cemetery Board**

Wendy Giguere (2017)

Carol Alley (2018)

Sandra Cookson (2016)

**Surveyor of Wood and Bark (1 year term)**

Timothy Higgins

**Surveyor of Lumber (1 year term)**

Rodney Buswell

**Fence Viewer (1 year term)**

Vernon Shaw

Jonathan Weed

**Sealer of Weights and Measures:**

State of Maine

**Recreation Committee**

Chris Nile (2017)

Jaime Panburn (2018) Joseph Sekera (2016)

**Scholarship Committee**

Ralph Russell (2017)

Ann Marie Wheeler (2018)

Donna Oliver (2016)

**Board of Appeals**

Cynthia McDonald Melanson, Chairman (2018)  
Gary Poisson (2018)  
Timothy Higgins (2016) Patricia Wilking (2016)  
Jeff Thurlow (2017)

**Planning Board**

Susan Dunham-Shane, Chairman (2016)  
Gretchen Heldmann, Vice-Chairman (2018)  
Craig Knight (2017) David McCluskey (2016)  
David Peppard (2019) Alternate: Mark Perry (2017)

**WEB Masters**

Gretchen Heldman  
Craig Russell

**Historical Society**

Margaret Dougherty, President  
Sylvia Fish, Vice President  
Alice Higgins, Treasurer  
Denise Knowles, Secretary

**Representative to the Legislature District 129**

Peter Lyford(R)  
197 Jarvis Gore Drive  
Eddington, ME 04428  
Business Phone: 848-3335 Capital Telephone: 1-800-423-2900  
plhouse20@gmail.com

**State Senator District 8**

Kimberley C. Rosen(R)  
P.O. Box 877  
Bucksport, ME 0416  
Home Phone: 944-9179 Senate Telephone: 287-1505  
Kimberley.rosen@legislature.gov

**Congress of the United States**

**House of Representatives**

Bruce Poliquin  
Bangor – 942-0583 Washington – (202) 225-6306  
[www.house.gov/poliquin](http://www.house.gov/poliquin)

**United States Senate**

Susan M. Collins  
Bangor – 945-0417 Washington - (202) 224-2523  
<http://collins.senate.gov>

Angus King  
Bangor – 945-0432 Washington – (202)224-5344



Paul R. LePage  
GOVERNOR

STATE OF MAINE  
OFFICE OF THE GOVERNOR  
1 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0001

Dear Citizens of Eddington:

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Some are pushing to raise the minimum wage, but I want Mainers to earn a maximum wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.


Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here in Maine. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Another of my priorities is to lower the cost of student debt in Maine. If young people are struggling with too much student debt, they are unable to afford homes or vehicles. We are now offering programs to help them lower their debt, stay in Maine, begin their careers and start families.

To provide good-paying jobs for our young people, we must also work hard to reduce our energy costs. High energy costs are a major factor in driving out manufacturers, mills and other businesses that need low-cost electricity. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to heat and power their homes affordably and effectively.

And finally, we are making progress to address the drug pandemic in our state. It is my most important duty to keep the Maine people safe. While education, treatment and prevention efforts are important, we must get the dealers off the streets. I am pleased the Legislature has finally agreed to fund my proposal for more drug agents to stem the supply of deadly opiates flowing into our communities, but our law enforcement agencies are still understaffed. We must do more.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at [www.maine.gov/governor](http://www.maine.gov/governor).

Sincerely,  
  
Paul R. LePage  
Governor



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SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-3532  
(202) 224-2693 (FAX)

**United States Senate**  
WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from 2015.

Growing the economy by encouraging job creation was and remains my top priority. The tax-relief bill signed into law at the close of last year contains three key provisions I authored to help foster job creation and provide small businesses with the certainty they need to invest, grow, and, most important, hire new workers. Another provision I authored that became law last year gives a boost to both Maine's economy and traffic safety. This provision permanently changed the federal law that previously had forced the heaviest trucks onto our country roads and downtown streets, rather than allowing them to use Maine's federal Interstates. In addition, I was glad to help secure another significant award for the University of Maine's deepwater offshore wind initiative, which has the potential to advance an emerging industry and create thousands of good jobs in our state.

Maine's historic contributions to our nation's defense must continue. In 2015, I secured funding toward a much-needed additional Navy destroyer, likely to be built at Bath Iron Works. Modernization projects at the Portsmouth Naval Shipyard that I have long advocated for were also completed, as were projects for the Maine National Guard.

I was also deeply involved in crafting the new education reform law to better empower states and communities in setting educational policy for their students. The law also extends a program I co-authored that provides additional assistance to rural schools, which has greatly benefitted our state. A \$250 tax deduction I authored in 2002 for teachers who spend their own money on classroom supplies was also made permanent last year.

As a result of a scientific evaluation of the nutritional value of potatoes required by a law that I wrote, the wholesome fresh potato finally was included in the federal WIC nutrition program. I also worked on other issues important to Maine's farmers and growers, including research on wild blueberries and pollinating bees.

As Chairman of the Housing Appropriations Subcommittee, I have made combating veterans' homelessness a priority. This year's housing funding law includes \$60 million for 8,000 new supportive housing vouchers for homeless veterans. Since this program began in 2008, the number of homeless veterans nationwide has dropped by one third. Maine has received nearly 200 vouchers to support homeless veterans.

Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. The Senate also unanimously passed my bill to support family caregivers. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance and has already received more than 1,000 calls.

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072<sup>nd</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Penobscot County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor state office at 207 945-0417, or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2016 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator



ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <http://www.KingSenate.gov>

## United States Senate

WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

Dear Friends of Eddington:

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate.

Much of my time in Washington this past year has been devoted to the Senate Armed Services Committee and the Select Committee on Intelligence. Protecting our homeland and the people of Maine from terrorism and violence remains one of my top priorities. Through my work on the Armed Services Committee, I was able to secure several provisions in the 2016 National Defense Authorization Act that benefit Maine. The legislation authorizes the construction of an additional DDG-51 Arleigh Burke Class Destroyer that could be built at Bath Iron Works and expands the HUBZone program to stimulate economic growth at former military installations like the former Brunswick Naval Air Station.

Returning control to teachers, school districts, and states has also been a primary concern of mine. I am encouraged that the Every Student Succeeds Act has become law. It eliminates the burdensome requirements of the No Child Left Behind Act and ensures access to a quality education for all students. A provision I helped author in the bill will give states the opportunity to pilot the use of their own proficiency-based assessments in lieu of federally-mandated standardized tests. Also included in the bill are several measures I secured to promote local input, fund education technology initiatives, and explore new strategies to increase student access to the internet outside of school.

Communities across Maine have taken bold action to improve their broadband connectivity, and I have been proud to foster federal support for these types of projects. My amendments to the Every Student Succeeds Act will promote the type of work already occurring in Washington County, where students who lack broadband access are able to check out mobile hotspots from their local libraries. Additionally, a bill I co-sponsored, the Community Broadband Act, helped pave the way for the FCC to enact rules protecting the ability of municipalities to invest in better broadband. I am excited by Maine's leadership on this important economic development issue and will continue to support local efforts in this area.

After extensive negotiations, the Senate passed a five-year transportation bill that will increase highway and transit funding in Maine and provide stability to improve our transportation infrastructure. The legislation contains provisions I cosponsored to cut red tape and improve predictability and timeliness by streamlining the federal permitting process for large infrastructure projects. Also incorporated in this bill are my provisions to relieve financial regulations on Maine's community banks and credit unions and to reauthorize the Export-Import Bank, a critical tool that supports communities and small business across the state.

Following my inquiries in the Energy and Natural Resources Committee, the National Park Service has announced they will begin exploring strategies to allow park visitors to purchase electronic passes online and will pilot the program at Acadia National Park. These passes would improve access to our nation's most treasured landscapes and would generate resources for years to come. I remain deeply engaged in preserving Maine's natural beauty and strengthening our outdoor recreation economy.

It is with solemn responsibility that I have focused my energy addressing the opioid epidemic in Maine. This work includes convening roundtables with a wide-range of health care and law enforcement professionals to combat addiction; introducing a proposal to safely dispose of excess prescription drugs; cosponsoring a

AUGUSTA  
4 Gabriel Drive, Suite F1  
Augusta, ME 04330  
(207) 622-8292

PRESQUE ISLE  
169 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 784-5124

SCARBOROUGH  
383 US Route 1, Suite 1C  
Scarborough, ME 04074  
(207) 883-1588

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ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <http://www.King.Senate.gov>

## United States Senate

WASHINGTON, DC 20510

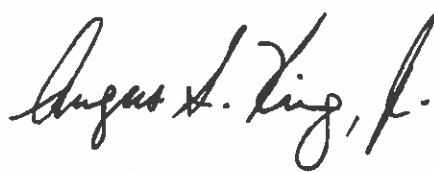
COMMITTEES:  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

Senate-passed bill that addresses mothers struggling with addiction and the alarming effect it has on newborns; cosponsoring the TREAT Act, which expands the ability of medical specialists to provide life-saving medication-assisted therapies for patients battling heroin and prescription drug addiction; and calling on the Commander of U.S. Southern Command to increase efforts to stop the flow of heroin at our southern border.

I like to think of Maine as a big small town – and in a small town, the leaders are accessible and eager to listen. In that spirit, I've made it a priority to stay connected with people from all over Maine who e-mail, write, and call with suggestions or questions. If I can ever assist in your interaction with a federal agency, or you have thoughts, concerns, or personal input on a matter that is currently before Congress I hope you will contact me, let me know where you stand, and engage in this critical part of democracy. Please call my toll-free line at 1-800-432-1599 or one of my offices: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at [www.king.senate.gov/contact](http://www.king.senate.gov/contact).

As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

Sincerely,



Angus S. King, Jr.  
United States Senator

AUGUSTA  
4 Gabriel Drive, Suite F1  
Augusta, ME 04330  
(207) 622-8292

PRESQUE ISLE  
169 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124

SCARBOROUGH  
383 US Route 1, Suite 1C  
Scarborough, ME 04074  
(207) 883-1588

In Maine call toll free 1-800-432-1599  
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Dear Friends and Neighbors:

I am so grateful and thankful that you've selected me to represent you in the Maine Senate. I am honored that you've put your trust in me and I will continue to work tirelessly you and your neighbors, as well as for the great State of Maine. Please let me provide you with a recap of the first session of the 127<sup>th</sup> Legislature.

The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my top priority to work to expand economic opportunity for all Mainers. To this end, my fellow legislators and I accomplished a great deal during the first session of the 127<sup>th</sup> Legislature.

We passed a biennial budget that ensured that more Maine families received a tax cut. That same budget stopped taxes on military pensions, so those who have given all that a person can give can feel welcomed and at home in our state. We restructured portions of our welfare system, increasing funding for nursing homes, and put far more funding towards eliminating waitlists for services for brain-injured and intellectually disabled Mainers.

I'm really looking forward to watching how the significant changes we've already made will better the everyday lives of Mainers. I wanted to serve in Augusta because I believe that, while I'm here, I can have an impact on the direction of our district and state. Because of this belief, passing vital legislation (and, sometimes, stopping bad legislation) has remained one of my top priorities.

As you know, more changes are necessary. This year, during the second session of the legislature, we need to make progress towards addressing the cost of energy in this state. There are a number of bills that have been proposed that would change the way our state's energy system works. I also believe that working to provide support to areas hard-hit by recent mill closings should be a focus of the 2016 session. Fighting the war of drugs here in Maine will also be a top priority for me as I will continue to serve as Chair of the Committee on Criminal Justice and Public Safety. Several bills have been proposed that will aid officers in combating the drug epidemic taking place in Maine.

You have my humble and sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 207-287-1505 or [kurlykim40@aol.com](mailto:kurlykim40@aol.com) if you have comments or questions, or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Kimberley Rosen  
State Senator

**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515-1902**

Town of Eddington  
906 Main Road  
Eddington, ME 04428

Dear Friends,

This past year—my first as your Congressman in the U.S. House of Representatives—I am proud to have supported Maine families, local businesses and communities by working hard with Republicans and Democrats to promote policies that will preserve and create jobs and lower energy costs. I have worked to ensure our Veterans and active military members have the services they have earned and deserve, protected the individual rights and liberties they have fought for, and strengthened our national security to keep Americans safe and free.

I have fought tooth and nail to protect and create jobs for Maine. I stood up against the Washington political establishment, including Congressional leadership, to oppose granting fast-track authority to the President, a policy that allows him to facilitate massive international trade agreements that are unfair to American businesses, especially those in Maine. I am also extremely proud to have led the charge in successfully ending unfair and job-killing Canadian subsidies and to win a major victory for Maine by pushing into law a provision that will continue the FDA's use of paper inserts, efforts that combined to preserve hundreds of traditional Maine papermaking jobs.

As a proud member of the Military Veterans Caucus, I have been fighting for our Veterans by supporting several bills to increase funding for Veterans' health programs and hold the VA accountable. I also am proud to have introduced my own bill—the Helping Our Rural Veterans Receive Health Care Act—to give our rural Veterans easier access to their earned health care services by letting local hospitals care for them instead of VA centers far from home. I extend my thanks to all who have served.

In this first year, I also had one of my own bills signed into law. My critical and bipartisan Child Support Assistance Act will help children and their families receive legally due support in a timelier manner from delinquent parents. My District offices also helped hundreds of Maine families resolve issues with federal agencies and get the answers, benefits and services they deserved.

There is much more work to be done. Our Great State and Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington for our families, local businesses and communities.

If you ever have any concerns or if I can provide assistance, please contact my Congressional Offices in Bangor (942-0583), Lewiston (784-0768), Presque Isle (764-1968) and Washington, DC (202-225-6306), or visit my website at [poliquin.house.gov](http://poliquin.house.gov). It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,



Bruce Poliquin  
Member of Congress



## HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

**Peter A. Lyford**

197 Jarvis Gore Drive

Eddington, ME 04428

Residence: (207) 843-7759

[Peter.Lyford@legislature.maine.gov](mailto:Peter.Lyford@legislature.maine.gov)

May 2016

Dear Friends & Neighbors:

What an honor it continues to be representing the good people of Eddington!

On April 29, lawmakers convened to finalize their work for the Second Regular Session, which included deliberation of 33 bills vetoed by Governor LePage. For more information on the bills and whether the vetoes were sustained or overturned, you can visit the Legislature's Web site, <http://legislature.maine.gov/>. You can read the veto messages from Governor LePage under the "Official Documents" tab on his Web site, <http://www.maine.gov/governor/lepage/>.

As some of you may already be aware, I make a conscientious effort to maintain an open line of communication with constituents via occasional mailings and a weekly e-newsletter. I appreciate the feedback of those citizens who took the time to complete and return the questionnaire sent out late last year. It was a pleasure reading through the many responses, and I enjoyed sharing the tallied results with those who provided their contact information.

Focusing more on the content of my e-newsletter, I make a point to include information that may be of interest to a broad range of readers. One such topic is unclaimed property, which consists of money and other personal assets that are considered lost or abandoned when an owner cannot be located after a specified period of time. You can check to see if the State might be holding anything of value belonging to you, a friend, neighbor, or relative by visiting <https://maine.unclaimedproperty.com>. If you find your name on the list, you can make a claim by filing online, or you may print a claim form and mail it to Office of the Maine State Treasurer.

Again, thank you for the sincere pleasure of being your voice in Augusta. May you and your families have a healthy and prosperous 2016!

Best wishes,

Peter A. Lyford  
State Representative

## **TOWN MANAGER'S REPORT**

To the Municipal Officers and Citizens of Eddington, I respectfully submit the Annual Report for the 2015-2016 fiscal year. Included are reports on the municipal appropriations and expenditures, an audit report and a report from each department or committee on their activities during the year.

It is an honor serving the Town of Eddington and its citizens. I would encourage the citizens of Eddington to become involved in municipal government. Your input is greatly appreciated.

The Town is very fortunate to have such dedicated employees as the Office Staff, Shawna Hinkley, Denise Knowles and Theresa Clair. They go far and beyond their duties to make sure that the residents are accommodated in any way that they can. They are greatly appreciated and I would express my sincere gratitude to them for their professionalism in times that can be filled with turmoil in dealing with the public. They are very special and my utmost respect goes out to them.

I would like to thank the Board of Selectmen, Planning Board, Board of Assessors, Cemetery Board and all other various committees and the people that serve on them. Their time is greatly appreciated and I would encourage any citizens who would like to serve on the various boards or committees to please let the Town Office know.

I would like to thank Charles Norburg, Jr., our Code Enforcement Officer and Licensed Plumbing Inspector. He is available on Tuesdays 8 am to 3 pm and Friday mornings to answer questions, issue building permits and do plumbing inspections. Any violations can be reported directly to Charlie at the office.

I would like to thank our Fire Chief, Jim Ellis, the Eddington Fire Department & EMS for their continued dedication and support to the residents of Eddington. Firefighter Craig Russell continues to be a great asset to the Department and Town. He has applied for numerous grants, which the town has received without having to ask the taxpayers for money to fund the equipment and gear purchased. A great savings to the Town.

I would like to thank Chris Watson, our contract Deputy with the Sheriff's Department, who has served the Town this past year. The residents have become familiarized with him and has been a great asset to the town.

The I-395 connector route to Route 9, 2B-2, has been approved by MDOT. Residents can keep informed of the new route that will effect a number of properties on the Lambert, Clewleyville and Levenseller Roads and at the connection to Route 9 at the foot of Meadowbrook Hill by visiting the I395 Route 9 Study Website at [www.i395-rt9-study.com](http://www.i395-rt9-study.com) for informational meetings to be held.

As always I am open for comments and suggestions from the citizens. Together we can continue to make Eddington a great place to live.

Respectfully submitted,  
Russell J. Smith,  
Town Manager

## SELECTMEN'S REPORT

To the Citizens of Eddington,

The board thanks all of the following: Russell Smith, Town Manager; the office staff Shawna Hinkley, Denise Knowles and Theresa Clair; Jimmy Ellis, Fire Chief; Lt. Craig Russell and all the firemen; Chris Watson, Deputy Sheriff; and Charles Norburg, Jr., CEO & LPI; without whose dedication the town would not be able to function as well as it does.

Everyone should remember that as time passes, ordinances and the comprehensive plan must be updated to keep up with the times. Ordinances must be written such that a reasonable person or group of reasonable people could meet the stipulations in the ordinance. Ordinances that are so strict or so complicated that no one can meet them should not be allowed and may actually be illegal.

The majority of funding for the town budget is raised by taxes on residential property. Eddington needs more commercial businesses and must take care that the town does not become increasingly known as being anti-business. With 2,250 residents, it is not possible that any decision will please everyone. The Board strives to make decisions that will be for the better of the entire town, and not just for a small group or those in a limited local area.

We urge the inhabitants of Eddington to attend the annual Town Meeting to express their opinions and vote on the articles on the town warrant. The Board regularly meets the third Tuesday of every month to act on the business of the Town. All of the town's citizens are welcome to attend these meetings and express their concerns.

Respectfully submitted,

Joan L. Brooks, Chairman

Charles Baker, Jr., Vice Chairman

Peter Lyford

Michael Shepherd

Mark Carreira

A few notes for your information:

Selectmen are elected for a three year term. If you don't like a particular selectman, have someone run against them and defeat them at the polls.

Selectmen have a duty to vote on issues that come before them. To refuse to vote is a dereliction of duty.

Selectmen should, if possible, attend all training sessions and selectmen's meetings.

The Board of Selectmen is the governing body of the town and as such, acts in the best interest of all the people. All other boards, departments, committees and individuals, with the exception of the School Board, answer to the Board of Selectmen.

## **PLANNING BOARD REPORT**

### **July 2015 to June 2016**

The Planning Board presents the following report to the Citizens of Eddington:

The past fiscal year has been a time of varied projects for the Planning Board. Three new commercial applications were received. All three projects have been approved as of this date. One of these projects spurred a change to the Wireless Telecommunication Ordinance and that change was accepted by a vote of the Town's registered voters at a special Town Meeting in December 2015. There were no applications received for expansion of an existing business, or for projects in the Shoreland Zone. For the sixth year, no applications for subdivisions were received.

The State issued revised guidelines for both the Shoreland Zoning Ordinance and Shoreland Zoning Map. The Board reviewed the guidelines and began edits to our Ordinance as needed. The revised Ordinance and Map will need a Public Hearing and a vote by the Town's residents for acceptance. The State did not set a deadline for completion of this work, so the Board has worked on it as time allows.

The Mineral Extraction Addendum to the Zoning Ordinance, adopted in April 2015, led to more community members become interested in attending meetings. Many attendees presented ideas and raised questions and the Board appreciates their input. Following the resolution in early 2016 of a court case brought against the town in 2015, the Town Attorney advised the Board that they needed to make a comparison study regarding requirements under the 2012 vs. 2015 Zoning Ordinances to construct a list of requirements that are more restrictive in the new ordinance. The Board is just about finished with that process and when it is completed, will resume review of any outstanding mineral extraction applications, with any applicants having been made aware of changes to the requirements.

The Board adopted a revised set of Planning Board Bylaws. The revisions were necessary to reflect a change in meeting days and to address majority vote terms. The Planning Board Bylaws set out procedures and practices in a clear and concise document. In addition to the Bylaws, the Planning Board operates under strict guidelines as set forth by state statutes and the local Town Ordinances. The Board lacks the authority to make decisions such as zone changes or ordinance edits. There are certain procedures to follow, and the Board can only make recommendations on items that then must be voted on by the registered voters of the Town.

The Board continues to track the progress of the MDOT proposed extension of I-395 to Rt. 9.

Tom Vanchieri submitted his resignation to the Selectmen in the past fiscal year. Tom served the Planning Board faithfully for many years. His service as Chairman was marked by thoughtful moderation and respect for all who came before the Board and unstinting support and guidance to his fellow Board Members. He will be sorely missed and the Board extends heartfelt thanks to Tom for a job well done.

Three new members have joined the Board: David Peppard and David Johnson in August, and Mark Perry in April 2016. Sadly, David Johnson recently stepped down. He was a valuable addition to the Board in the brief time he served and we thank him. The Board is fortunate to have a diversity of backgrounds in its composition.

The Planning Board now meets the 2<sup>nd</sup> and 4<sup>th</sup> Tuesdays of the month. One meeting each month is required and the need for the second date of the month is based on a determination of need by the Board and the Town Manager. Minutes and meeting notices are posted on the Town website. Click on "Planning Board" to access information. Any residents who would like to give input are encouraged to attend meetings or contact the Town Office.

Respectfully submitted,

Susan Dunham Shane, Chair  
Craig Knight  
David McCluskey

Gretchen Heldmann, Vice Chair  
David Peppard  
Mark Perry - Alternate



## Report from the Assessor's Agent

Hello Friends and Neighbors,

It may not seem like the right time of year to think about taxes but I would like to take a moment and discuss a few things that may help both of us. When thinking of the value of your home one might think what is it worth? The bank tells me one value, tax value is completely different and then we have the insurance company that thinks I should insure it for a different value all together. You know your home better than anybody and should speak with the assessor if there is a problem with the home that may reduce the value. You may have recently bought a bank foreclosure home, these homes are usually bought at a discount price a may have been sitting empty for many of years. The town's assessor may have not been in this home for a while and may not be aware of the deterioration that may have taken place. These are issues we would like to look at before the taxes are sent out but if the owners do not talk with us how do we know.

I would also like to mention that the homestead exemption this year went from \$10,000 reduction in your property value to \$15,000 reduction. This will be a help to the property owner and the town. The town will get a bigger reimbursement from the state of Maine. The property owner will of course get a bigger reduction on their tax value that the mil rate is based on. Next year, we are expecting the Homestead Exemption to increase to \$20,000. This will help in a reduction of taxes for those who qualify for a homestead exemption. The difference from a \$10,000 exemption to a \$15,000 or \$20,000 exemption may increase your mil rate. However this mil rate increase will be for everybody that pays taxes in your town.

\*\*\*\*\*ATTENTION\*\*\*\*\*

If you are 62 years or older or disabled and have served in a Federally Recognized War period you may qualify for Veteran's exemption. You may qualify for a homestead application please contact us or your town for an application's to fill out. If you already receive these exemptions there is no need to apply again.

We at Hamlin Associates wish you the best holiday season and hope for a prosperous year to all.

Respectfully,

A handwritten signature in cursive script that reads "Joshua Morin".

Joshua Morin, President

Hamlin Associates Inc, (207) 876-3300

[hamlinassociatesinc@gmail.com](mailto:hamlinassociatesinc@gmail.com)

625 State Hwy 150 Parkman, ME 04443

## Code Enforcement Officer/Plumbing Inspector's Report

### For the Year 2015

The year 2015 showed a drop-off in house construction with five permits issued, three less than 2014. The total permits issued were thirty, one less than the year before. The big jump was in the number of garages. Overall, however, there was a levelling-off of construction. Hopefully we will see an upturn in construction in 2016.

Sixteen plumbing permits were issued, three less than last year, following the drop in house construction permits, one follows the other. The following table shows the different types of construction and the number of permits issued for each, for the last eleven year.

	Comparison by Year										
	2005	06	07	08	09	10	11	12	13	14	2015
Homes:											
Stick-built	20	8	9	5	4	4	7	5	3	7	4
Cottage (Including Replacement)					1	0	2	0	0	0	1 <sup>9</sup>
Modular	7	6	1	0	3	2	1	2	0	1	0
Manufactured Housing	13	2	2	2	6	1	5	2	0	1	1
Other Permits:											
House Add'ns., Recons. and Renov's.			10	3	12	5	4	3	4	4	4
Manufactured Housing Additions			1	0	1	2	0	0	1	1	0
Garages: Stand-alone & attached:			15	6	11	7	9	6	8	3	9
Garage additions:			2	1	2	1	0	0	0	1	0
Outbuildings: sheds, pole barns, workshops, utility			18	7	12	7	13	9	12	11	5
Decks & Deck Roofs			4	4	1	6	3	8	4	0	4
Closed in porches:			0	2	5	0	0	0	0	0	1
Fire Escape:			1	0	0	0	0	0	0	0	0
Pool:			1	0	1	1	0	1	0	0	0
Canvas, Plastic Buildings			0	3	0	0	0	0	0	0	0
Ramp:			0	2	0	2	1	0	0	0	1
Slab:			0	1	0	0	0	0	0	0	0
Wind Generator: Private			0	0	1	0	0	0	0	0	0
Agricultural: Green house, Storage:			1	0	0	3	0	0	0	0	0
Commercial			1 <sup>1</sup>	0	1 <sup>2</sup>	3 <sup>3</sup>	3 <sup>4</sup>	3 <sup>5</sup>	1 <sup>6</sup>	1 <sup>8</sup>	1
Cell Towers: (Incl. Co-locations)			2	2	1	0	0	0	0	1	1
Miscellaneous									1 <sup>7</sup>		
Plumbing Permits			44	24	40	33	29	29	16	19	16

<sup>1</sup>Dance Hall. <sup>2</sup>Pump Sta. <sup>3</sup>Store Addn., 2 Storage Bldgs. <sup>4</sup>Store Patio, Garage Add'n, Storage Bldg. <sup>5</sup>Office Bldg., 2 Garages. <sup>6</sup>Sign. <sup>7</sup>Dam. <sup>8</sup>UV Water Treatment Bldg. <sup>9</sup>Duplex.

F.Y.I. All Principal Structures on a property must have building numbers either at the front door if it is visible from the street, or at the road end of the driveway. Numbers must be at least four inches (4") in height and of a contrasting color to the background. Numbers are obtainable through the Town Office.

Remember, it is less expensive to get a permit before you start construction than after!



Charles H. Norburg, Jr.

Code Enforcement, Health & Addressing Officer & Plumbing Inspector

## **ROAD COMMISSIONERS REPORT**

For the fiscal year 2015-16 the Town of Eddington general road work consisted of replacing culverts, sign replacement, ditching, roadside mowing, grading of dirt roads etc.

### **General Road Work**

Hill Street Ditching, Culvert Replacement, preparation for paving	\$25,671.00
Replacement of Driveway Culverts & Ditching, Clewleyville, Eddy Heights, Chemo Pond, Davis, Merrill, Nickerson, Rooks, Pond Roads	33,143.00
Roadside Clearing Rooks Road & Davis Road	2,487.50
Road side mowing	2,000.00
Road side sweeping	3,750.00
Beaver removal	240.00
Culverts, Erosion Control Blankets, Grade Stakes	4,735.26
Grading Blackcap & Sweets Hill Roads	1,495.00
Spring Cleanup	2,332.50
Surveyor	579.50
Gravel	2,472.00
Accident Culvert Damage Clewleyville Road	912.00
Washouts, Davis, Hatcase, Blackcap, Sweets Hill, Clewleyville	19,675.08
Prime patch, hot top for potholes & Labor for fixing	1,435.50
Rip rap for culvert ends & reclaimings	544.00
Bus turn around Rt. 178	600.00
Misc. street signs	213.84
Misc. Supplies etc.	2,299.31
Total Cost	\$104,585.49

### **Winter Road Maintenance Costs**

Contract for Plowing and Sanding	\$98,000.00
1,482 yards of winter sand @ \$13.50/yard	20,007.00
133.67 tons of salt to mix with sand @ \$65.15/ton	8,708.60
Total Cost	\$126,715.60

All questions concerning Routes 9, 46 & 178 should be directed to the Maine Department of Transportation at 941-4500. All other town road questions should be directed to the Road Commissioner at 843-5233.

Respectfully submitted,  
Russell J. Smith, Road Commissioner

## **SOLID WASTE AND RECYCLING REPORT**

Solid Waste is a major part of the municipal budget. From July 1, 2015 to June 30, 2016, the town generated 889.78 tons of solid waste that was disposed of at the PERC plant in Orrington. This represents an increase of 51.30 tons over the previous year. The costs to the Town of Eddington for the fiscal year 2015 as of June 30, 2016 are as follows:

Tonnage to PERC:	\$ 67,774.50	Income:	
Contract for roadside trash pickup:	45,946.95	PERC Reimbursement:	\$ 9,924.09
Contract for roadside recycling pickup:	14,384.39	MRC Dividends:	16,583.21
Municipal Review Committee:	1,117.59	Total Income:	26,507.30
Total Costs:	\$129,223.43	Actual Costs:	\$102,716.13

Solid waste pickup is for residents only. All businesses are responsible for their own solid waste and are not to put their solid waste at roadside for pickup. It is not the responsibility of the citizens of Eddington to have to pay for their solid waste pickup. The Town of Eddington will be enforcing this to keep costs down to its residents. As other towns go to pay per bag we may be seeing people that may try to drop their trash in our town at our expense. If anyone should see anyone or suspect anyone of doing this please let the Town Office know so appropriate action can be taken.

Each and every one of us needs to become more responsible in the way we dispose of Solid Waste. If everyone does their part we can reduce the costs for solid waste to the town.

# TRASH AND RECYCLING

7/16

**REGULAR DOMESTIC HOUSEHOLD WASTE** is picked up weekly on Fridays. Trash should be in heavy-duty trash bags or covered containers and be roadside by 7:00 am each Friday to ensure pickup. Containers should not weigh more than 40 pounds. (pieces of carpet must be cut into 4-foot sections, 1 tire not on a rim, aerosol cans that are empty, opened-dried-out cans of latex paint, and regular alkaline batteries are also accepted in the weekly pickup.) (Recycling information on the next page) (furniture, leaves, grass and branches are not accepted) Our Trash and Recycling are currently picked up by Sullivan's Waste Disposal & Recycling Services, Inc. Their phone number is 948-2658.

**SOME ITEMS NOT ACCEPTED AT ROADSIDE PICKUP** can be taken to Pine Tree Transfer and Recycling. **You do not need a permit.** Waste Management of Maine Transfer Station has recently closed.

**\*\*Please call first to verify hours, rates and items accepted as they are subject to change.\*\***

**Pine Tree Transfer and Recycling, 368 Emerson Mill Road, Hampden, Maine, 862-4200.**

(They are no longer a Landfill and do not accept all the items they used to) They accept demolition and/or regular debris, scrap metal, white goods, furniture, shingles and small tree stumps. Their hours are Monday through Friday from 7:30 am to 4:30 pm and Saturday from 7:30 am to 12:00 pm. Closed All Sundays. The cost is \$142.00 per ton, prorated for most items, except for shingles that are \$96.00 per ton. No food waste. There is a sheet from Pine Tree at the Town Office listing the items accepted and not accepted.

**UNIVERSAL WASTE** items will not be accepted in your regular trash, but are not considered hazardous waste. These items can be taken to Electronics End, LLC at 173 Robertson Blvd, East-West Industrial Park, Brewer. Their hours are Monday-Friday, 8:00 am to 4:00 pm. Some items now have a fee to dispose of them, like TVs which is \$3.00 each. If you have any questions you can call them at 649-8921 or check out their website at [www.electronicSEND.com](http://www.electronicSEND.com).

**Universal waste items are:**

TV's & Computer Monitors:	Mercury Thermometers	Mercury Devices	PBC Ballasts
Mercury-Containing Thermostat	Mercury Switch	Florescent Bulbs	Batteries

**HOUSEHOLD HAZARDOUS WASTE** items will not be accepted in your regular trash or at the Pine Tree Landfill.

**Household Hazardous Waste items are:**

Oil based paint	Transmission Fluid	Liquid mercury	Varnish
Turpentine	Old Gasoline	Used Antifreeze	Linseed Oil
Brake Fluid	Paint Remover & Thinners		Chemical fertilizer

There used to be a Household Hazardous Waste day offered in Bangor each fall. Last year they stopped offering this, thus eliminating a way to dispose of this waste. Hopefully this year something will be offered, or a new organization will start collecting these items. If you have any of the above listed items that you need to dispose of, please call us at the Town Office and we can let you know if there are any new options for them.

**PLEASE NOTE:**

We understand that the disposal of all Trash and Recycling is becoming harder and harder each year and appreciate the extra time and effort that each of you puts into disposing of all items correctly. Hopefully our Recycling percentage will continue to grow each year as more and more people realize the importance of Recycling and maybe the cost for disposing of regular Trash will decrease.

# SINGLE SORT RECYCLING

## (Recycling Made Easy)

**SINGLE SORT RECYCLING** is picked up roadside on the **First and Third Friday** of each month. Single Sort Recycling offers an expanded list of items accepted and **all of the items can be put in one container and do NOT need to be sorted out.** You can continue to use your recycling bins or you can start putting your items into a regular trashcan as you will find the amount of your recyclable items will increase. Please put your trash on one side of your driveway and the recycling on the other side so there will be no confusion. Until you have a sticker for your new container, place the blue bin beside it so they will know what to recycle and what is trash. Below you will find a list of items that they DO and DON'T RECYCLE.

EcoMaine is the company that will be processing the recyclable items. More information about Single Sort Recycling is available at [ecomaine.org](http://ecomaine.org). As we get more information about the system, we will post information on Cable Channel 7 and at [eddingtomaine.gov](http://eddingtomaine.gov). You can also email us at [townofeddington@roadrunner.com](mailto:townofeddington@roadrunner.com) if you have any questions. Our Trash and Recycling are currently picked up by Sullivan's Waste Disposal & Recycling Services, Inc. Their phone number is 948-2658.

### DO RECYCLE

**PAPER, PLASTIC, METAL, AND GLASS CAN ALL BE MIXED TOGETHER.**

#### PAPER

Newspapers & Inserts  
Magazines  
Mail & Catalogs  
Paper Bags  
Office Paper & Envelopes  
File Folders  
Wrapping Paper  
Phone Books  
Hard Cover Books  
Paper Plates (clean)  
Milk & Juice Cartons  
Boxes:  
Cardboard, Cereal, Drink, Gift, Pizza

#### PLASTIC

Water Bottles  
Milk Jugs  
Detergent Bottles  
All containers marked with a #1- #7 (except Styrofoam)  
Plastic Grocery/ Shopping Bags marked with a #2 or #4

#### METAL

Tin Cans  
Aerosol Cans (empty)  
Aluminum Cans/Foil  
Pots & Pans

#### GLASS

All glass Bottles & Jars (all colors)

**Empty all containers**

### DON'T RECYCLE

Batteries, alkaline  
Bubble-wrap  
Clothing & shoes  
Diapers  
Envelopes, plastic or Tyvek®  
Food (but you can compost it)  
Kitty litter  
Knives  
Light bulbs,  
incandescent (trash),  
compact fluorescent  
light bulbs (return to store)  
Needles & sharps  
Paper napkins  
Paper towels  
Plastic bags:  
bread bags  
frozen vegetable,  
snack/sandwich,  
trash bags  
Plastic wrap or film  
Potato chip bags  
Ribbon & bows  
Styrofoam® or  
polystyrene foam  
(even if marked #6)  
Trash/waste  
Vinyl (siding, bumper  
stickers, etc.)  
Waxed boxes & paper  
Wood  
**Plus Next Column**

### Universal Waste

Items categorized as "Universal Waste" cannot be included with your curbside pickup. Items can be taken to Electronics End, LLC, 173 Robertson Blvd, East-West Industrial Park, Brewer ME. 659-8921  
[www.electronicSEND.com](http://www.electronicSEND.com)

#### Universal Waste Items:

All Batteries  
Cell Phones/Telephones  
Computers & Peripherals  
Digital Cameras & Picture Screens  
DVD/VCR Players  
Fax Machines/Copiers/Scanners  
Florescent Bulbs  
Game Consoles  
Mercury Devices  
Thermostats/Thermometers  
Microwaves  
PBC Ballasts  
TV's  
Typewriters

### Hazardous Waste

Items categorized as "Hazardous Waste" must be disposed of carefully and cannot be included with your curbside pickup.

**Unluckily there was not a Household Hazardous Waste Day last October. We are looking into other ways for residents to dispose of these types of items.**

#### Hazardous waste Items:

Anti-freeze	Herbicides
Brake Fluid	Oil Based Paint
Chemicals	Old Gasoline
Fertilizers	Paint Thinner
Fuel	Pesticides
Fungicides	

**\*\*\*SAVE THIS PAGE FOR QUICK REFERENCE\*\*\***

## MISCELLANEOUS METALS, APPLIANCES, VEHICLE BATTERIES, ETC:

**Libby's Salvage** (991-0245) 304 Main Road, Eddington, ME - No charge for metal items, sheet metal, iron, copper, aluminum, tin, metal appliances (unless they have freon and then there is a \$15.00 charge to be paid at the Town Office), drums and barrels and vehicles. (1995 and newer must have the title) No Tires will be accepted. Please call to set up a time and get instructions on where to drop items inside the gate. Items should not be left outside the gate!!!!

Complete the form below if you have any items containing Freon.

The fee must be paid at the Town Office before the items can be dropped off.

Refrigerator(s) \_\_\_\_ Air conditioner Unit(s) \_\_\_\_ Total Items \_\_\_\_ x \$15.00 = \$ \_\_\_\_ Amount due at Town Office  
Name: \_\_\_\_\_ Address: \_\_\_\_\_

**Lakeman and Sons** (989-2780) 134 Levensellar Rd, Holden, ME – They will accept metal Appliances, including microwave ovens, washers, dryers, hot water heaters, refrigerators, (There is a \$10.00 charge for items with freon), copper, etc. They are currently buying tire rims and car batteries. Call them to check to see if they will accept any other metal items you need to dispose of.

**Onesteel Recycling, Inc** (formerly Industrial Metal Recycling Inc) (947-3710) 2630 Outer Broadway, Bangor. They will accept metal appliances at no charge, unless they have freon and then there is a \$15.00 charge. They will also take red metals, iron, copper, brass, radiators, heater cores, insulated copper wire, car, lawnmower and boat batteries, motor blocks and cars. There is a Sheet at the Town Office listing items accepted. (Depending on the market, they will pay a small amount for some items.)

## NEW OR REUSABLE BUILDING SUPPLIES & APPLIANCES

**Habitat for Humanity of Greater Bangor, (942-8977) 83 Washington Street, Bangor, Me 04401**

A Program of Habitat for Humanity, the ReStore accepts donations of new or reusable building supplies and appliances from individuals, contractors and businesses. The Re Store then sells these building materials at discount prices to the general public. Proceeds help fund new Habitat home construction for local low-income families.

The Habitat ReStore may be able to help you. If you donate, you earn tax deductions, help the environment by diverting reusable materials from area landfills and best of all, help build homes for families in your community. As a customer, you could save 50% and more off retail prices on home improvement materials of all kinds.

Store Hours – Open to the Public: Tuesday – Saturday: 9:00 am to 5:00 pm

Donations accepted during business hours: Tuesday – Saturday: 10:00 am to 4:00 pm

For more information call 207-992-0704 or on line to [www.HabitatBangor.org.Restore](http://www.HabitatBangor.org.Restore)

Here are some examples of the kinds of things they will take:

Lumber(no nails)	Plumbing & Bathroom Fixtures	Windows/Doors(no cracked/broken glass)
Tools	Electrical Fixtures & Hardware	Flooring/Tiles(no broken or with grout)
Latex Paint	Kitchen & Bathroom Cabinets	Working Appliance(10 yrs/newer-cleaned)

**\*\*They will not take mattresses, box springs, clothing, linens, TVs or computers, storm doors, single-pane windows, mini or vertical blinds, furnaces or baby related items. Please call them if you have any questions.\*\***

## COMPOSTING

Have you ever thought of composting your yard waste (leaves and grass) and food scraps to create rich fertilized soil to use later to plant your vegetables or flowers into? We participate in a program in which we purchase compost bins for \$41.00 each and Kitchen Pails for \$10.50 and sell them for the same price. We have a bin and pail on display at the Office. More information about composting is available at the State Planning Office website at [www.recyclemaine.com](http://www.recyclemaine.com) and many websites online.

## Consider Composting

### **What you should, and shouldn't, put in your compost bin**

Do you have a garden? Then you should consider having a compost bin too! Up to a third of all the rubbish that's thrown away each year could be transformed into compost. Just think what a reduction to the amount of rubbish being sent to landfill we could make if we all composted this waste at home!

### **What goes in...**

As a general rule you can compost most uncooked kitchen waste such as fruit scraps and vegetable peelings, egg shells, teabags and coffee grounds, leaves and grass, but not animal or dairy products. After 6 – 12 months all this waste could turn into a fantastic free nutritious fertilizer for your flower beds, vegetable plots, hanging baskets and patio planters. So don't bin your household waste – compost it!

### **Compost these:**

- |               |                        |                                  |
|---------------|------------------------|----------------------------------|
| - Egg Boxes   | Raw vegetable peelings | Egg shells                       |
| - Fruit waste | Brown paper bags       | Scrunched up newspaper           |
| - Teabags     | Toilet roll tubes      | Vacuum cleaner bag contents      |
| - Pet Hair    | Coffee grounds         | (only if you have wool carpets!) |

### **Don't compost these:**

- Meat
- Cooked vegetables
- Dairy products
- Dog or cat poo
- Nappies

### **Tips for top compost**

- 1) Have a caddy in the kitchen to help you get into the composting habit
- 2) Get a good mix of 'greens' (e.g. vegetable peelings) and 'browns' (e.g. scrunched up cardboard)
- 3) In your compost bin, try to create alternating layers of greens and browns – this will help create air pockets for the microbes that break the material down to breathe, and that speeds up the rotting process
- 4) You can add even more air by occasionally mixing the compost in the bin with a fork or broom handle
- 5) Keep it up for 6-12 months, and you'll have beautiful, rich compost to improve the soil on your plant or vegetable beds – and all for free!
- 6) If your compost bin is becoming a restaurant for local wildlife, sprinkling red pepper flakes around it may help to keep your visitors away.

## MISCELLANEOUS DISPOSAL/RECYCLE ITEMS

If you have other items to dispose of that are not addressed on this list, please contact the Town Office at 843-5233 and we will look into it for you

### CELL PHONES AND OTHER GENERAL ELECTRONICS

You can turn in your old cell phones to the Bangor Police Department at the front counter at 240 Main Street, Bangor. They will distribute these phones to homeless, needy or battered women in the area. You can get a receipt for your donation from them. Best Buy, 45 Bangor Mall Blvd, Bangor, 942-3434 will also accept cell phones. Best Buy also accepts electric cords, keyboards, and most electric items. You can check their website for a complete list of items they accept at no charge. (TVs and computer monitors have a \$25.00 fee)

### RECHARGEABLE BATTERIES The following businesses accept rechargeable batteries to recycle:

Lowes, (299-9039)-3 Arista Drive, Brewer, (Small equipment & tool rechargeable batteries)

Best Buy, (942-3434) 45 Bangor Mall Blvd, (General electronics & rechargeable batteries)

### CFL BULB RECYCLING

Efficiency Maine, a program through the Maine Public Utilities Commission, has launched a statewide CFL bulb-recycling program. You can now bring your used (unbroken) CFL bulbs to any participating store for free recycling. Note: CFL bulbs must be recycled and cannot be disposed of in the trash because they contain small amounts of mercury. Lowe's, Walmart and Home Depot all participate in the program and will accept used bulbs.

### SMOKE DETECTORS

Some smoke detectors have a label on them, which states that the detector contains radioactive material and should not be disposed of in your regular trash. First check the detector for a phone number or address of a disposal service or the manufacturer who can be contacted for further instructions on disposal. If there is no information available, wrap the detectors separately and dispose of it in your regular trash. (the radioactive material in the detector would only cause concern if there were a large number of detectors)



### **LEAVES OR GRASS**

Eddington residents can no longer dispose of leaves or grass at the Brewer Landfill. Maybe this is a good time to start composting these along with food scraps to create your own fertilizer for future planting.

### **MOTOR OIL**

Advanced Auto (989-8999) 1 Vista Way, Brewer-only motor oil or transmission fluid-5 gallon limit-no charge  
Autoworks (843-5757) - 1328 Main Rd, Eddington – (will also recycle kerosene, heating oil, and some gas)  
Will not accept anything contaminated by water or antifreeze – no charge

### **PROPANE TANKS**

Maine Scrap Metal (848-5050) 90 Diesel Shop Road, Hermon (1 mile from Dysart's Truck Stop) will accept any size propane tanks and also washers, dryers and stoves.

### **VEHICLE LICENSE PLATES**

Any unused or expired license plates can be returned to the Town Office and we will return them to the State of Maine Bureau of Motor Vehicles where they will be recycled.

### **INK CARTRIDGES**

Eddington School accepts ink cartridges as a fundraiser. Call the school at 843-6010 with any questions or check out their website at [www.cartridgesforkids.com](http://www.cartridgesforkids.com). Ink Cartridges can also be turned in at Staples Office Supply Stores (947-9225) in Bangor at no charge.

## **Miscellaneous School Fundraising items to save!!!**

Various Businesses and Organizations offer Fundraising Programs for students that allow the schools to purchase educational items. The collected items can be dropped off at the Eddington Elementary School or the Town Office.

### **Labels for Education Program:**

Eddington Elementary School continues to collect labels that are redeemed for various educational items. Some of the products accepted include: **Campbell Soup, Franco American, V8, Prego and Swanson Labels, Pace Lids, and Pepperidge Farm UPC Codes.** (Watch for "Labels for Educations" reminder symbols on eligible packages and under each "Brand Symbol" for the return item for redemption.) **A complete list of products is available at the School, Town Office or Online at [www.labelsforeducation.com](http://www.labelsforeducation.com)**

### **Box Tops 4 Education:**

Eddington Elementary School is also collecting Box Top Coupons from participating products such as General Mills Cereals, Pillsbury and Yoplait refrigerated items, Betty Crocker, Old El Paso and "Helper" meals and sides, Pillsbury, Green Giant and Totino's frozen items, Betty Crocker and various brands of Fruit Snacks, and Bisquick and Betty Crocker Baking Items. **A complete list of products is available at the School, Town Office or Online at [www.boxtopsforeducation.com](http://www.boxtopsforeducation.com)**

### **Tyson Project A+**

The Eddington School is participating in a program sponsored by Tyson Chicken. Look for the "Project A+" logo on **Tyson Chicken** products. Each label is worth 24 cents towards books, computers, and improvements to buildings. For more information, check their website at [www.ProjectAPlus.tyson.com](http://www.ProjectAPlus.tyson.com).

### **Cartridges for Kids**

Eddington Elementary School is collecting empty laser ink cartridges and redeeming them for money. This program earns money for the schools, saves oil by remanufacturing them and it keeps the cartridges out of the landfills.

### **Hannaford Helps Schools**

From September through November of each year, Hannaford Supermarkets offer a program to help schools raise money. Whenever you purchase at least 3 eligible General Mills products, you will automatically receive "Hannaford School dollars" with you cash register tape at checkout. The more you buy at one time, the greater the "dollars" value. Just send your "Hannaford Dollars" to the Eddington School by the first week of December and they can turn them in for cash. For more information, check their website at [www.hannaford.com](http://www.hannaford.com).

If you would like more information about any of these programs, contact Amy Kessler at 843-6010 or email her at [akessler@sad63.k12.me.us](mailto:akessler@sad63.k12.me.us).

## 2015 Fire Department Report

During 2015 the Eddington Fire Department responded to 387 calls for assistance. 233 calls were in the Town of Eddington while 106 calls were to the Town of Clifton under a contractual agreement. An additional 48 calls were to assist our neighboring communities as part of our mutual aid agreements. We received assistance from our mutual aid partners 34 times. Most of our calls for service, 72%, were for emergency medical services or assistance.

Fortunately there were no fatal motor vehicle crashes or fatal structure fires in Eddington or Clifton during the year. We are however responding to more motor vehicle crashes each year, most of which occur along Rt.9.

As I reflect on so many of our accomplishments, my greatest thanks is for the safety and health of all of our members. The reality of just how dangerous our job can be is always a reminder of the importance of personal safety, health and awareness. We must never get complacent or slow down our efforts to be as safety conscious in all we do in the course of our profession.

As always I would like to thank the citizens of our community, the Board of Selectmen and Town staff for their continued support. I also would like to extend a special thank you to the members of the Eddington Fire Department for their support, dedication and professionalism during the past year. The quality of fire protection and delivery of emergency medical services in Eddington and Clifton is directly related to community support and the commitment of our members.

**During 2015 the Eddington Fire Department responded to the following calls for assistance:**

### Emergency Medical Services:

General Weakness / Illness	55
Respiratory Emergency	35
Motor Vehicle Crash	34
Cardiac Emergency	34
Trauma – Fall / Wound etc	30
Lift Assist	14
Syncope	13
Abdominal Pain	9
Behavioral	7
Seizure	7
Diabetic Emergency	5
Back Pain	5
Welfare Check	5
CVA (Stroke)	4
Overdose	4
Cardiac Arrest	3
Assault	3
Good Intent / Unfounded	3
Epistaxis	2
Anaphylaxis	1

Unattended Death	1
Agency Assist	1
Heat Exhaustion	1
Electrocution	1

Total EMS 277

Fire:

Smoke / Fire / Odor Investigation	13
Flooded Basement	7
Structure Fire	5
Utility Line Down	4
Equipment/Appliance Fire	3
Chimney Fire	3
Service Call	3
Fire Alarm / Smoke Activation	3
Tree on Utility Lines	2
Carbon Monoxide Alarm/Incident	2
Assist Police	2
Unpermitted Open Burn	2
Tree Down in Roadway	2
Electrical Arching / Fire	2
Vehicle Fire	2
Water/Ice Rescue	1
Woos/Brush/Grass Fire	1
Fuel Spill	1
Brush Fire	1
Malicious False Alarm	1
Utility Pole Fire	1
Furnace Malfunction	1
Mutual Aid to Holden	25
Mutual Aid to Brewer	12
Mutual Aid to Bradley	5
Mutual Aid to Orrington	4
Mutual Aid to Dedham	2

TOTAL FIRE 110

**TOTAL FIRE & EMS 387**

Respectfully Submitted  
James L. Ellis  
Fire Chief



**Troy J. Morton**  
Sheriff

**85 Hammond  
Street  
Bangor ME 04401**

**William E. Sheehan**  
Chief Deputy

**Greetings:**

It is the mission of the Penobscot County Sheriff's Office to safeguard the lives and property of the citizens we serve, to reduce the incidence and fear of crime, to enhance public safety and to meaningfully improve the lives of the citizens of Penobscot County.

In 2015 our agency alone responded to 1,009 calls for service in the Town of Eddington, this is a slight increase over the 971 responded to in 2014. These statistics do not include the number of calls the Maine State Police responded to in Eddington during this time. Over the past several years the Eddington community has dealt with multiple serious motor vehicle crashes within the town. Through enforcement, visibility and voluntary compliance we have reduced the number of serious motor vehicle crashes in Eddington.

Deputy Chris Watson has been assigned to the Town of Eddington since March 2015, replacing Corporal Daren Mason. Although the Town was sad to see Corporal Mason leave, Deputy Watson has made a seamless transition within the Town of Eddington. Deputy Watson visits the school on a regular basis and has formed some great relationships with students and staff. Deputy Watson takes great pride in addressing the issues that the town brings to his attention. An example of this is adjusting his schedule to address multiple complaints of speeding vehicles in the early morning hours.

Although our state and county remains one of the safest places to live, we ask citizens to continue to be vigilant. Please secure your homes, garages, vehicles etc. Please report suspicious activity or circumstances. Together we will continue to make this the best place to live, raise a family and work.

The following is a list of the most common calls for service for the Town of Eddington:

1) Property Check	105	6) Traffic crashes	45
2) Criminal Traffic Offense	32	7) Warrant Arrest	10
3) Alarms	24	8) Theft	09
4) Hang Up 911	44	9) Suspicious	18
5) Assaults/Family Fights	16	10) Information	75

On behalf of Sheriff Troy Morton and myself, I would like to thank the citizens of Eddington for their continued support of our agency. We look forward to providing the highest level of service possible.

Respectfully,  
Chief Deputy William Sheehan

**We would Appreciate Your Support  
Request for Committee and  
Board Members**

It is sometimes very difficult for the Board of Selectmen to find individuals who are interested in donating their free time and expertise to serve on the numerous committees and boards, which are part of the administrative process of this community.

In order to have a cross representation of as many ideas as possible of individuals of this community, any person interested in serving on any of the committees or boards listed below should place a check mark adjacent to the committee or board which you are interested in serving on, and return the bottom portion to the Town Office or e-mail your information to the [townofeddington@roadrunner.com](mailto:townofeddington@roadrunner.com) prior to April 15, 2017.

We appreciate your interest and cooperation.

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I would be interested and would like to serve on the following committees or boards when a position is available:

- |  |   |
|--|---|
| <input type="checkbox"/> Planning Board        | <input type="checkbox"/> Recreation Committee         |
| <input type="checkbox"/> Board of Appeals      | <input type="checkbox"/> Cemetery Board               |
| <input type="checkbox"/> Scholarship Committee | <input type="checkbox"/> Fence Viewer                 |
| <input type="checkbox"/> Surveyors of Lumber   | <input type="checkbox"/> Surveyors of Wood and Bark   |
| <input type="checkbox"/> Election Clerk        | <input type="checkbox"/> Veteran's Monument Committee |

Full Name \_\_\_\_\_

Address \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Phone # \_\_\_\_\_

Email \_\_\_\_\_

## 2015 TREASURERS RECEIPTS & EXPENDITURES

<b>Checking Account</b>		
<b>Beginning Balance May 30, 2015</b>		<b>\$ 510,272.06</b>
State of Maine	\$ 165,595.54	
Tax Payments	2,458,595.51	
Misc. Income	<u>955,741.68</u>	
<b>Total receipts:</b>		<b>\$3,579,932.73</b>
Total Warrants	\$ 3,655,806.90	
Service Charges	<u>0.00</u>	
<b>Total Expenditures:</b>		<b>(\$3,655,806.90)</b>
<b>Checking Account</b>		
<b>Ending Balance June 30, 2016</b>		<b>\$ 434,397.89</b>

## 2015 TOWN SAVINGS

<b>BANK NAME</b>	<b>BALANCE 05/30/15</b>	<b>DEPOSITS</b>	<b>INTEREST</b>	<b>WITH- DRAWALS</b>	<b>BALANCE 06/30/16</b>
Bangor Savings Bank	\$ 23,906.52	\$ 0.00	\$ 13.64	\$ 0.00	\$ 23,920.16
Camden National Bank	132,072.14	0.00	219.19	132,291.33	0.00
Merrill Bank	100,000.00	0.00	0.00	0.00	100,000.00
Merrill Bank-Checkbook	510,272.06	3,578,180.43	1,752.30	(3,655,806.90)	434,397.89
<b>MISCELLANEOUS RESERVE</b>					
TD Bank North	\$ 100,137.15	\$ 0.00	\$ 150.55	\$ 0.00	\$100,287.70
<b>TOWN ROAD RESERVE</b>					
Camden National Bank	\$ 80,842.89	\$	\$ 57.34	\$ (80,900.23)	\$ 0.00
<b>MAJOR ROAD RESERVE</b>					
Camden National Bank	\$ 20,000.00	\$ 25,000.00	\$ 0.00	\$ (45,000.00)	\$ 0.00
<b>FOUNDERS DAY</b>					
Brewer Federal Credit Union	\$ 6,503.71	\$ 0.00	\$ 19.19	\$ (600.00)	\$ 5,922.90
<b>FIRE DEPT EQUIPMENT</b>					
Bangor Savings Bank	\$ 32,070.78	\$ 16,763.24	\$ 9.26	\$ 0.00	\$ 48,843.28
<b>CEMETERY TRUST</b>					
TD Bank North	\$ 72,583.53	\$ 825.00	\$ 118.32	\$ 0.00	\$ 73,526.85
<b>CAPITAL ACCOUNTS</b>					
Bangor Savings Bank					
Fire Department	\$101,828.82	\$ 0.00	\$ 64.46	\$ (27,500.00)	\$ 74,393.28
Municipal Office	\$ 10,840.59	3,500.00	3.98	0.00	\$ 14,344.57
Municipal Building	\$ 15,915.53	5,000.00	8.94	0.00	\$ 20,924.47
Fire Dept-Fire Truck	\$ 20,000.00	\$ 20,000.00	0.00	0.00	\$ 40,000.00
Fire Dept-Rescue Truck	\$ 7,500.00	\$ 7,500.00	0.00	0.00	\$ 15,000.00

**2015 PERPETUAL CARE TRUST FUNDS**

<b>Cemetery Name</b>	<b>Principal</b>	<b>Interest Balance 05/30/15</b>	<b>New Interest</b>	<b>Less Expense</b>	<b>Interest Balance 06/30/16</b>
Blackman/Riverside Cemetery	\$ 3,600.00	\$ 3,285.29	\$11.19	\$ 0.00	\$ 3,296.48
Jonathan Eddy Cemetery	18,250.00	1,410.22	30.77	0.00	1,440.99
Meadow Brook Cemetery	10,075.00	8,652.14	30.49	0.00	8,682.63
Pine Tree Cemetery	9,295.88	18,840.00	45.87	0.00	18,885.87

Individual information is available at the Treasurer's office.

Respectfully submitted,

Denise M. Knowles  
Treasurer

## **CEMETERY BOARD REPORT**

The Cemetery Board would like to remind everyone that there are rules and regulations for the cemeteries in Eddington and are available at the Town Office if someone would like a copy. There are also State Laws regarding cemeteries. Cemeteries are to be held in the highest regard when people are visiting and treated with respect. Cemeteries are closed from sunset to sunrise.

Regular visits are made to the cemeteries to check for downed trees, broken stones, lawn mowing and general upkeep. If there are any problems that arise please report them to the Town Office so that the Board can be apprised of any problems.

Mowing and trimming of the cemeteries continues to be the top priority. Trees and bushes have been trimmed back at all the cemeteries. Special thanks to Dan Morrison for his work trimming brush and raking leaves and improving the Cemeteries. This is over and above what we raise for the mowing and trimming of the cemeteries which we have a contract. We are requesting additional funds this year to help pay for old stones that need to be fixed and other work that needs to be done such as getting the roads put in at Jonathan Eddy Cemetery.

Special thanks to Trail Life Boys, under the direction of Simon Butler & Steve Page and the American Heritage Girls, under the direction of Sylvia Decker & Margaret Dougherty of the East Eddington Community Church for placing flags on all the Veteran's lots in the cemeteries.

Respectfully submitted,

Carol Alley  
Wendy Giguere  
Sandra Cookson

### **Current Cemetery Lot Prices**

Single Lot	Resident: 250.00
	Non-Res: 500.00
2-Plot Lot	Resident: 400.00
	Non-Res: 800.00
4-Plot Lot	Resident: 700.00
	Non-Res: 1400.00



## 2015-2016 EDDINGTON HISTORICAL SOCIETY

Another year has come and gone and the Eddington Historical Society continues to work to keep the group active and provide the community with historic information through our Calendar and Newsletters, full of great pictures, stories and facts of Eddington families and locations from the past. (A Big Thank You to Theresa Peppard for continuing to produce our Newsletter.) With the increased cost of printing and postage costs, we chose to email out our last Newsletter and place copies at area stores and the Town Office. If you would like to receive the Historical Society Newsletter, please email us at [eddingtontowninfo@roadrunner.com](mailto:eddingtontowninfo@roadrunner.com) and we will add you to the list. We will continue to mail copies to any Yearly or Lifetime members of the Historical Society. If you would like to become a member, there is a Membership Card at the bottom of this report that you can complete and mail in with your payment.

The Historical Society had a display at the Eddington Town Picnic last August and will have one again this year. In February we invited a few long-time residents to come and share stories about growing up and living in Eddington. Everyone enjoyed the event and we hope to have another one this year. In May the Historical Society hosted a Mother & Daughter Tea Party at Comins Hall. We hope to make this a yearly event. The Society continues to display different items in the Display Case in the Lobby of the Town Office. Stop by anytime to check it out. We continue our goal to someday have our own building to display historic artifacts from residents of Town. We have heard that some families have donated items to the Bangor Library because we do not have a place to store them, but hopefully we will someday be able to have our own place to store and display the items so everyone can enjoy them.

It is amazing the fun and history we can learn from just talking with our parents, grandparents and great-grandparents. Here is a fun activity for your children and grandchildren and the whole family will enjoy it. Make a list of questions for the kids to ask the elders in your family or neighborhood and then share the answers with other family members. Questions like: 1) When and where were you born? 2) What are your earliest memories? What is your favorite memory? 3) What was your childhood home like? 4) What was your childhood neighborhood like? 5) What were your favorite subjects in school? 6) What was school like back then? Some people prefer to record the conversations and then write up the conversations later, while some will take notes during the conversation. There is a wealth of information and history in our older generation that everyone can enjoy learning about. If anyone wants to share their stories, you can write an article for the Eddington Historical Society Newsletter.

Respectfully Submitted by  
Denise Knowles, Secretary

Officers: Margaret Dougherty, President – Sylvia Decker  
Vice President – Lou Higgins, Treasurer

\*\*\*\*\*

### EDDINGTON HISTORICAL SOCIETY MEMBERSHIP CARD

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone Number: (optional) \_\_\_\_\_

Email Address: (optional) \_\_\_\_\_

1 Year Membership, \$10.00: \_\_\_\_\_

Lifetime Membership, \$50.00: \_\_\_\_\_

Eddington Historical Society, C/O Eddington Town Office, 906 Main Rd, Eddington, ME 0442



Eddington-Clifton Civic Center  
1387 Main Road  
Eddington, ME



Eddington – Clifton Civic Center

The chain to denote strength from unity — the darkened portions of the chain spell out ECCC

To the Town of Eddington Board of Selectmen:

The Board of Directors of the Eddington-Clifton Civic Center is grateful for the dependable funding received from the Town of Eddington for over forty years. This year the Board is respectfully requesting a \$2,000 contribution from the Town of Eddington. This contribution will not only support our annual budget, but will help our efforts to restore all of the Hall's windows, which desperately need attention and will increase the year round usability of the Hall. We are happy to announce that our fundraising efforts thus far to restore the Hall windows have already brought in enough contributions to restore the windows on the front of Comins Hall! Moreover, fundraising efforts since these windows were completed have already raised enough to begin work on several more.

The ECCC serves Eddington by managing Comins Hall to enhance the cultural, social, educational, and recreational opportunities in the community. The non-profit ECCC was created in the early 1970's by R. Leon Williams and Malcolm Coulter as a way of saving the public hall. The dedication of past Boards, the commitment of countless volunteer hours, membership donations from both towns' citizens, and contributions from both the towns of Eddington and Clifton have facilitated the necessary upkeep needed to provide our towns with a community space.

We are fortunate to again have an ambitious and talented Board of Directors that is committed to the hard work of maintaining and improving a beautiful old building. Ten Bucks Theatre continues to host shows in ECCC's beautiful auditorium. Other groups, including the Grange and Airline ATV Riders continue to call ECCC their home. In addition to public suppers this summer, in May we held "Hallapalooza," a family friendly music concert with activities for the kids. We hope to hold similar public events throughout the remainder of the year! Comins Hall's facilities are available at no charge to community organizations. For private use, the Hall is available to residents of Eddington - as well as Clifton - at incredibly low rates. 2016 has thus far already seen a wedding, a tea party with the Eddington Historical Society, the start of a weekly "Story Time" for kids (Thursday mornings at 9:00), and more! Please check our website [www.cominshall.org](http://www.cominshall.org) and Facebook page for details as they become available.

We hope that you agree that the Eddington-Clifton Civic Center is a special shared resource and worthy of a contribution toward our operating expenses.

Sincerely,

Eddington-Clifton Civic Center Board of Directors

Josh Parda – President

Gretchen Heldmann – Treasurer

Susan Dunham Shane – Vice-President

Candy Braley – Secretary

Nancy Coulter - Margaret Dougherty - Ryan Morrison - David Peppard

Mark Shane - Rebecca White - Sara Yasner

## **TAX COLLECTOR'S REPORT**

One area of tax collection is the collection of excise tax. The definition of excise tax is: For the privilege of operating a motor vehicle on public highways an excise tax must be paid each registration year as a prerequisite to registration. Excise tax must be paid to the municipal tax authorities of the community in Maine where the registrant lives.

Excise tax is determined by applying a mil rate to the factory or manufacturer's list price of the vehicle. Effective September 17, 1997, new legislation was passed that states that any new vehicle purchased from a motor vehicle dealer licensed in any state, requires the owner shall submit the manufacturer's suggested list price sticker (also known as the Monroney Label) or a copy of the sticker to the excise tax collector. The mil rate decreases as a vehicle gets older until the sixth model year. Once the vehicle is in its sixth model year, the mil rate stays the same. (First or current year a sum equal to 24 mils on each dollar of the maker's list price, 17.5 mils for the second year, 13.5 mils for the third year, 10 mils for the fourth year, 6.5 mils for the fifth year and 4 mils for the sixth and succeeding years.)

The Eddington Town Office also works as an agent for the Bureau of Motor Vehicles and is authorized to renew vehicle registrations and issue new registrations to vehicles under 26,000 pounds. If a resident is required to file an SR22 certificate of insurance with the Bureau of Motor Vehicles, we are not authorized to issue the registration. IT MUST BE PROCESSED AT A BRANCH OFFICE. I know this is often an inconvenience, but we cannot change this regulation. The registration can only be processed at a Motor Vehicle Branch Office.

The Town of Eddington collected \$393,389.79 in excise taxes, during the 2015-2016 fiscal year. The tax money stays here in town and helps reduce the amount of money to be raised from property tax.

## **2015 VALUATION & ASSESSMENT**

Real Estate Valuation	\$ 164,412,470.00
Personal Property Valuation	6,167,430.00
Homestead Valuation	3,305,000.00
BETE Valuation	<u>94,700.00</u>
Total Valuation:	\$ 173,979,600.00

**Appropriations:**

County Tax	205,883.00
Municipal	1,228,540.00
Education Tax	1,597,707.00
Overlay	<u>33,301.69</u>
Total Appropriations:	\$3,065,431.69

**Deductions:**

State Revenue Sharing	106,000.00
Appropriation from Surplus	475,000.00
Homestead Reimbursement	47,195.40
BETE Reimbursement	<u>1,352.32</u>
Total Deductions:	\$629,547.72

Amount to be raised from Taxes: \$ 2,435,883.97

2015 Taxes Collected	\$ 2,271,158.70
2015 Taxes Abated	2,749.53
2015 Taxes Supplemented	0.00
2015 Taxes Outstanding	164,722.22

**SURPLUS FUND ACCOUNT**

**Balance June 30, 2015 \$ 719,220.05**

**Additions:**

Interest	19,021.66
Excise Taxes	393,389.79
Miscellaneous Fee & Income	29,666.35
Supplemental Taxes	0.00
Unexpended Dept. Balances	10,552.52
Unexpended Overlay	30,552.16

**Deductions:**

Revenue Funds	475,000.00
Abatements	2,749.53
Return Checks & Fees	0.00

**Balance June 30, 2016 \$ 724,653.00**

## **TOWN CLERK & REGISTRAR OF VOTERS REPORT**

If someone resided in Eddington when they were born, got married or passed away, the Vital Record would be filed at this office. You can purchase records online through [www.vitalcheck.com](http://www.vitalcheck.com), or by calling 207.287.5795 Debit/Credit accepted. A certified copy is \$15.00 Marriage Licenses are \$40.00

### **Statistics Recorded July 1<sup>st</sup>, 2015 - June 30<sup>th</sup>, 2016**

Births – 9 Males, 12 Females Deaths – 10 Males, 9 Females Marriages,

### **Inland Fisheries & Wildlife – Registrations Processed**

**Boats: 191 Snowmobiles: 88 ATV's: 122**

**Hunting & Fishing Licenses: 303 (resident & non-resident)**

**Dogs Registered 132**

**MOTOR VEHICLE EXCISE TRANSACTIONS 2562**

\*\*\*\*\*

## **VOTER REGISTRATION & ELECTION INFORMATION**

**Total Registered Voters 1610**

**D – 388 R- 569 G - 83 U- 570**

**The Presidential Election will be held on November 1<sup>st</sup>, 2016**

**Absentees will be available 45 days prior, please call to request one, if needed.**

\*\*\*\*\*

We try our best to help our residents, in any way we can. Please understand we have rules to follow, sometimes we don't even agree with the "why's" or "how's" of them. Just beginning my 20<sup>th</sup> year here, wishing I had kept a journal right from the start. Some great stories, awkward situations, lots of laughs, tears and unforgettable memories made with several of you, as well as non-residents. Perhaps another year, I will include a fun memory or two in my report. Thanks to those who surprise us with special treats or other items whether it during the Holiday Season, or "just because". You may not realize what those gestures mean, on any given day. In these trying times, a smile or a kind word can be so rare. I wish everyone could be part of this Community we are proud to live in. Thank you for being you and for appreciating us.

Respectfully Submitted,

Shawna L. Hinkley, Deputy Clerk / Registrar of Voters

## **GENERAL ASSISTANCE**

The Town of Eddington administers a program of general assistance that is available to all persons who are eligible to receive assistance in accordance with the standards of eligibility under Title 22, M.R.S.A., Section 4301, et al. The guidelines are strict and documentation of information is required. All information is confidential.

From July 1, 2015 to June 30, 2016, we served 11 households with expenses totaling \$5,739.49. The State reimbursement is \$2,869.74.

The Town of Eddington donated \$2,500.00 out of the General Assistance Account to the Clifton Food Cupboard.

Applications for assistance are taken, Monday through Friday, 8:00 a.m. to 3:00 p.m.

Respectfully submitted,

Theresa Clair  
General Assistance Administrator

ANNUAL ANIMAL WELFARE REPORT – 2015-16  
Town of Eddington

The Town of Eddington has entered into its fourth yearly contract with Penobscot County for its Animal Control Officer. Ann Greenlaw is our current Animal Control Officer. She can be reached by contacting Penobscot County Dispatch at 947-4636.

The Town of Eddington has a contract with the Bangor Humane Society. Stray cats or dogs are taken there should the owner not be found.

In 2015 there were a number of calls that were handled by the ACO ranging from dogs roaming at large, barking dogs, dog neglect, threatening dog, dog bite, dog trespass, dog in road, stray cats, cat neglect, horse in road, horse neglect to a found bird.

It can't be stressed enough how important it is to keep your pets contained. When a call about an animal hit by a car, a vast majority of the time the animal dies at the scene or has to be euthanized. It is traumatizing to the driver of the car and upsetting to the pet owners. Loose pets also create a danger to drivers. Please don't assume your pets aren't leaving your yard. Take steps to make sure they can't get into trouble.

Animal abuse and neglect can be prosecuted to the fullest extent of the law. By state law, you must provide food, water, shelter, medical attention, and clean living conditions to your animals. If you can't take care of your animal, find it a home that can take care of it. That is the best solution for you and the animal. The alternative is having your pet taken away from you and possible jail time for you.

There have been calls about barking dogs. Dog owners need to be considerate of their neighbors. If you hear your dogs barking, speak to them. It may be necessary to bring them inside or invest in an electronic control. Neighbors need to be a little more understanding. It is understandable that dogs bark, but also understand that people do not want to listen to a neighbor's dog barking.

Dog licensing is another issue. State law requires all dogs be licensed within 10 days of becoming 6 months old and then by January 31 of each subsequent year. The license itself is relatively inexpensive but the penalties for not licensing your dog are stiff.

Russell Smith  
Town Manager

## TAXES RECEIVABLE

	2013 TAXES	2014 TAXES	2015 TAXES
Air Cell	636.36	508.47	428.40
Anderson, Bonnie Ann	728.38	581.33	497.66
April Fool's Inc.*			853.80
Arisimeek, Frank **			1,212.58
Arisimeek, Frank**			160.65
Arisimeek, Frank**			160.65
Arisimeek, Frank**			173.50
Arisimeek, Frank**			204.34
Arisimeek, Frank**			165.79
Arisimeek, Frank**			403.05
Arisimeek, Frank & Butterfield, David		1,532.50	1,401.72
Arisimeek, Frank**			22.85
Arisimeek, Frank & Butterfield, David		350.72	278.46
Arisimeek, Frank**			293.88
Arisimeek, Mary (Heirs Of)**			147.80
Arisimeek, Frank & Butterfield, David		1,712.80	1,573.08
Bagley (Hammond), Crystal			357.29
Bagley, Ellen & Bagley, Hazen**			183.78
Baker, Dina**	440.77	276.19	207.63
Bamford, Laurel M.			2,064.03
Bamford, Laurel M.			709.86
Barronton, Wilbur & Wendy		2,097.10	1,931.94
Beatham, David**		560.77	586.62
Bemis, Derwood & Audrey	419.34	336.59	265.04
Bishevsky, Catherine V.			2,469.73
Blake, Ronald J. & Terry L.			660.31
Blanchard, Ronald A. & Robert A.*			247.54
Brandow, Carl C.**			517.75
Brown, Andrew N. & Rachel Hill			1,574.08
Brown, May			1,727.02
Buchanan, Annette**			1,321.64
Buckley, Donald & Eleanor*			751.27
Bunker, David A. & Karen L.**			956.25
Burpee, Russell D. & Marie**			811.89
Cohen, Michael & Gail	3,365.73	2,669.98	2,482.86
Collins, Michael			321.30
Corey, Marc B.			1,511.25
Derau, Frederick C. Jr.*			442.06

\*Indicates Taxes Paid in Full after June 14, 2016

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement



	2013 TAXES	2014 TAXES	2015 TAXES
Deroche, Mark**			1,065.71
Deroche, Mark C.**			306.80
Deroche, Mark C.**			288.67
Doody, Paul W. & Joanne*			99.89
Dore, Martin R.**			332.94
Dunham, Alan E.**			228.69
Dunkle, Benjamin L. & Sandi E.			1,437.57
Earle, Michael R. & Anne B.			358.14
Emery, Robert G.		6,240.77	5,876.79
Faloon, Shirley, Devisees Of**			78.34
Flint, Christine & Jason		2,943.52	2,811.30
Flint, Jason		864.84	767.12
Flint, Jason A. & Reed, Sandra		3,069.95	2,867.00
Fox, Nicholas Dale**			160.65
Gainer, Joan**			1,191.55
Gardner, Gary L.**			557.48
Gargan Living Trust		1,955.73	1,797.57
Geel, Emmy J.			1,394.16
Gibula, Rebecca M.**	660.19	904.93	798.82
Gilbert, Carol L.**			1,552.38
Ginn, Kelly A.**			160.65
Ginn, Kelly A.**			249.83
Ginn, Terri L.**			788.89
Goodrich, Dawn M.		594.61	1,035.87
Goodwin, Donn C., (Heirs Of)**			1,713.81
Grant, Marylyn			672.73
Grass, Eric M.**			1,045.69
Grindle, Miles K.*			360.05
Guillory, Thomas J.**			199.42
Hancock, James A.			611.18
Hancock, James A.**			192.99
Hancock, James A.**			483.02
Hawkins, John**		244.60	367.57
Hawkins, Scott*			629.69
Hayden, James & Lianna			3,611.13
Hayden, James & Lianna			1,940.99
Higgins, David L. & Heather L.**			229.45
Higgins, Seamus F.**			637.82
Hodgins, Deborah		4,036.87	3,775.63
Hodgins, Edith**			356.64
Holland, David E.**			824.33

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\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

	2013 TAXES	2014 TAXES	2015 TAXES
Joy, Suzanne			826.81
Kearns, Dana & Susan			1,939.51
Kennedy, Eric*			125.17
Lakeman, David H. Jr.**			350.00
Lane, Derek**			214.63
Lane, Lorna**			1,303.69
Lee Jr., Ardie & Darlene R.**			158.25
Legassie, Robert S.*			366.78
Libby, Wilbur O., Jr.**	86.02	918.62	818.24
Long, Marcia**		691.14	753.98
Luce, Teresa A.*			200.32
MacMillan Co., Inc, SE			2,904.84
Mannisto, Joseph			40.41
Manzo, Michael A.		1,028.31	922.49
Martin, Norris			321.30
Martin, Norris J.			577.91
Martin, Norris J.			321.30
Martin, Norris J.			321.30
Martin, Norris J.			330.58
Marzilli, Vincent I.		985.02	881.36
Mayo, George, David & Caroline			25.70
McGinley, Upp, Kathleen Patricia			806.39
McLain, Richard W., Sr.**		1,274.67	1,564.80
McRae, Gordon P., (Heirs Of)	1,505.99	1,197.17	1,083.00
Melanson, Anthony**			431.61
Miller, Donald R.			1,288.34
Morang, Jennnifer W.**			718.99
Morse, Venine			2,472.44
Moshfegh, Dubravka**			1,936.36
Moulton, Victor & Rhonda**		793.95	1,405.01
Murray, Randy			521.79
Nadeau, Arthur & Deborah**			784.40
Nigro, Dianne**			254.70
Pagnozzi, Matthew W.**			833.19
Pelkey, Lisa M. & Raymond J.**	3,379.90	2,677.49	2,483.58
Penobscot Properties*			79.89
Perkins, Lucille A.**		54.91	1,281.49
Phillips, Darlene & Faloon, Kevin & George**			300.38
Platt, Mary Jane & Randall**	2,608.21	2,070.07	1,912.66
Plummer, Charles J., Heirs Of*			998.38
Poitras, Gail M. (Carr)**			216.55

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\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

	2013 TAXES	2014 TAXES	2015 TAXES
Prewitt, Michael		1,158.71	1,046.44
Rennebu, Christopher P. & Robin			1,662.67
Rimm, Michael & Diane**			1,143.04
Rimm, Michael & Diane**			2,611.30
Robertson, Jaremy**	217.92	515.98	435.54
Robertson, Jaremy**	709.74	897.86	792.11
Robertson, Paige & Heather	270.38	211.55	133.38
Robertson, Paige & Heather	105.67	86.24	14.28
Rockwell, Charlene M.**			733.35
Rockwell, Linda		435.95	727.71
Rockwell, Roderick E.*			207.80
Rogers, Anita M.*			1,221.55
Rogers Jr., Raymond L.*			1,208.00
Rolfe, Deborah D	914.86	729.02	638.03
Rolfe, Guy & Deborah	2,078.43	1,640.90	1,479.12
Roy, Stephen D.**	367.48	1,340.35	1,219.08
Ruhlin, Christopher A. & Michelle L.			2,643.09
Runnells, Nathan		433.17	351.72
Sechrest, Jory W.	665.14	527.53	440.11
Secretary of Veterans Affairs**			843.73
Shawley, Heidi			321.30
Shorette, Marc Alan & Jennie			653.88
Smith, Carl**			985.17
Smith, Laura L.			328.87
Smith, Martha Peppard**		1,341.41	1,618.92
Smith, Nicholas**	401.53	473.61	395.27
Smith, Vivian G. (Heirs Of)**	1,207.99	1,295.44	1,176.39
Smyth, Robert & Tina L.**			175.43
Spearen, Christine L. & Varney, Brandon S.**		525.82	794.82
Spellman, Gail & David		1,425.24	1,299.77
Spellman, Gail & David			1,502.68
St. Louis, Timothy J.*			111.62
Strout, James L. & Brenda F.			321.30
Tardiff, Philip A.**			367.85
Tetreault, Arthur & Ines			940.20
Theriahult, Donald (Heirs Of)		1,630.15	1,488.12
Thibeault, Daniel**	149.48	395.78	321.30
Thomas, Donald E.*			2,815.73
Tibbetts, Daniel & Traci*			225.16
Tozier, Charles D.		2,254.55	2,081.60
Treadwell, Arthur Devisees**			440.76

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\*\*Indicates a Partial Payment

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	2013 TAXES	2014 TAXES	2015 TAXES
Trimm, Stephen		5,007.25	4,691.55
Trimm, Stephen		548.24	453.39
Trimm, Stephen		745.68	647.46
Trimm, Stephen A. & Elizabeth M.		2,544.49	2,350.77
Trimm, Stephen A. & Elizabeth M.		1,939.49	1,782.14
Veilleux, Linda			1,644.63
Ware, Pauline E., Devisees**		162.86	594.90
Watters, Harold B. & Ronda M.*			2,018.05
Webb Sr., Jeffrey	757.82	606.25	514.94
Wheeldon, Catherine D.	1,164.14	926.44	825.67
White, James		549.75	461.24
White, James		2,050.52	1,887.67
Whitmore, Heidi	263.05	214.41	285.31
Williams, John M.			694.86
Williams, John M.			46.70
Williams, John M.			615.75
Williams, John M.			472.81
Wood Irrevocable Trust			2,957.39
Wood, Robert F.**			229.69
Wyman, Kerri A.**			134.14

\*Indicates Taxes Paid in Full after June 14, 2016

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

#### PERSONAL PROPERTY TAXES RECEIVABLE

Bamford, Laurel			7.14
Bell Atlantic, Property Tax Dept.	1,116.77	881.08	881.08
BSA/Katahdin Area**			15.71
CIT Group Inc. & Subsidiaries			258.47
Key Equipment Finance			14.71
Penobscot Properties, Inc.**		48.53	64.26
Rimm, Dianne			11.42
Sargent Corporation	54.30		
Shorey, Cheryl	18.10	14.28	14.28
Skytel Corporation	68.42	54.26	54.26
Spellman, David & Gail	9.05	7.14	7.14

STATE OF MAINE, TOWN OF EDDINGTON  
OFFICIAL BALLOT JUNE 14, 2016 MUNICIPAL ELECTION

*Russell J. Smith*

Russell J. Smith  
Town Clerk, Town of Eddington

**INSTRUCTIONS TO VOTERS**

Fill in the oval to the left, like this: ● To have your vote count, do not erase or cross out your choice. If you make a mistake, ask for a new ballot. Follow directions as to the number of candidates to be voted on for each office. You may vote for a person who does not appear on the ballot by writing in the proper blank space and filling in the proper oval.  
Please complete both sides of this ballot.

**SELECTMEN  
3 YEAR TERMS  
VOTE FOR TWO (2)**

☐ DOUGHTY, DEANA J.

☐ GOODWIN, SHAUN E.

☐ LYFORD, PETER A.

☐ POWELL, JOSEPH R.

☐ ROBERTSON, HERBERT  
(RUSTY) A., JR.

☐ WHITE JAMES K.

☐ WOOD, RAY S., JR.

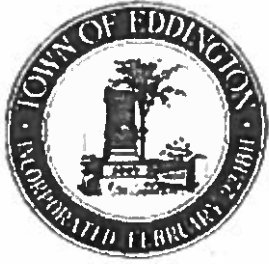
☐ Write In

☐ Write In

**SCHOOL BOARD DIRECTOR  
3 YEAR TERM  
VOTE FOR ONE (1)**

☐ GAGNON, RUSTY

☐ Write In



# *Town of Eddington*

906 Main Road Eddington, Maine 04428

## WARRANT FOR MUNICIPAL ELECTION

STATE OF MAINE

PENOBSCOT, SS

To: Chris Watson, Deputy Sheriff, in the Town of Eddington, in the County of Penobscot:

### GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Eddington, qualified by law to vote in Town affairs, to assemble at the Eddington Municipal Building, 906 Main Road, Eddington, on Tuesday, the 14<sup>th</sup> day of June A.D. 2016, at 8:00 a.m. then and there to act on Articles one (1) and two (2), then to adjourn and reassemble at the Eddington School, 440 Main Road, Eddington, on Wednesday, the 29<sup>th</sup> day of June A.D. 2016, at 6:30 p.m. then and there to act on the remaining Articles.

**ARTICLE 1.** To choose a moderator to preside at said meeting.

**ARTICLE 2.** To elect officers by secret ballot as follows:

Selectmen – Two 3-year terms

School Board Director – One 3-year term

**NOTE:** The polls for voting will be open Tuesday, June 14, 2016, from 8:00 a.m. to 8:00 p.m. at the Eddington Municipal Building, 906 Main Road. At the closing of the polls the meeting will adjourn until 6:30 p.m. Wednesday, June 29, 2016, at which time the Moderator will call the meeting to order at the Eddington School Gym for the purpose of transacting further business on the remaining Articles.

**GIVEN UNDER OUR HAND THIS  
31<sup>st</sup> DAY OF MAY, 2016**

\_\_\_\_\_  
Joan Brooks

\_\_\_\_\_  
Charles L. Baker, Jr.

\_\_\_\_\_  
Peter Lyford

\_\_\_\_\_  
Michael Shepherd

\_\_\_\_\_  
Mark Carreira  
Eddington Board of Selectmen

**WARRANT FOR TOWN MEETING**

STATE OF MAINE

PENOBSCOT, SS

To: Chris Watson, Deputy Sheriff, in the Town of Eddington, in the County of Penobscot:

**GREETINGS:**

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Eddington, qualified by law to vote in Town affairs, to assemble at the Eddington School Gym, 440 Main Road, Eddington, on Thursday, the 28<sup>th</sup> day of July A.D. 2016, at 6:30 p.m. then and there to act on Articles to wit as follows:

**ARTICLE 1.** To choose a moderator to preside at said meeting.

**ARTICLE 2.** To see if the Town will vote to authorize the Selectmen to procure a temporary loan or loans within the 2016 taxable year in anticipation of taxes for the purpose of paying obligations of the town, such loans to be paid during said year.

**ARTICLE 3.** To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 2/12 of the budgeted amount in each budget category of the annual budget during the period from July 1 to the annual town meeting should the annual town meeting not be held in June before the books close on June 30<sup>th</sup>, 2016.

**ARTICLE 4.** To see if the Town will authorize the Selectmen to appoint, on behalf of the Town, any and all necessary town officers required by law and not chosen at said meeting.

**ARTICLE 5.** To see if the Town will fix a date when taxes will be due and payable, and see if the Town will fix a rate of interest to be paid on all taxes unpaid after said date.

**RECOMMENDED: 7%**

Taxes are due upon completion of the tax commitment. Half due September 30<sup>th</sup> and the other half due March 31<sup>st</sup>. Interest on unpaid 2016 taxes will start on October 1, 2016 and April 1, 2017 or thirty (30) days from commitment, whichever is later.

**ARTICLE 6.** To see if the Town will vote to fix a rate of interest to be paid on abated taxes.

**RECOMMENDED: 3%**

**ARTICLE 7.** To see if the Town will vote to authorize the tax collector or the treasurer to accept payment of real estate and personal property taxes before the commitment date.

**ARTICLE 8.** To see if the voters of the Town will authorize the Selectmen on behalf of the Town, to sell and dispose of any real estate acquired by the Town through non-payment of taxes thereon, subject to the advertising of same for three consecutive days in a local paper and town

website or other publications, on such terms as they deem advisable and to execute quit-claim deed for such property: except the Board of Selectmen shall allow the immediate previous owner or heirs (one generation) up to 30 days to redeem such property by payment of all unpaid taxes on said property plus interest, lien costs and recording fees.

**ARTICLE 9.** To see if the voters of the Town will authorize the Selectmen on behalf of the Town, to enter up to three year contracts. (Example: trash & recycling, snow removal, cemetery mowing.)

**ARTICLE 10.** To see if the Town will vote to authorize the Board of Selectmen to apply for and accept state and federal grants and grants from nonprofit organizations on behalf of the Town for municipal purposes, including when necessary, the authority to sign the grant applications and contracts and accept the conditions that accompany grant funds, and to appropriate and expend grant funds for the authorized purposes with the understanding that no grant that requires longer than two years or longer financial commitment will be accepted unless approved at a Special Town Meeting.

**ARTICLE 11.** To see if the Town will vote to authorize the Board of Selectmen to make transfers and disbursements from Unappropriated Surplus, Reserve Funds and Capital Improvement Funds for the purpose of local matching funds up to \$5,000.00 for the year should the Town receive a grant or grants requiring matching funds.

**ARTICLE 12.** To see if the Town will vote to authorize the Board of Selectmen to accept gifts of money and personal and real property to the Town and to appropriate such gifts for such public purposes as the Selectmen deems to be in the best interest of the Town.

**ARTICLE 13.** To see if the Town will vote to raise and appropriate the sum of \$34,480.00 for GENERAL GOVERNMENT.

Recommended by Board of Selectmen

**ARTICLE 14.** To see if the Town will vote to raise and appropriate the sum of \$344,672.00 for ADMINISTRATIVE SALARIES AND EXPENSES.

Recommended by Board of Selectmen

**ARTICLE 15.** To see if the Town will vote to raise and appropriate the sum of \$279,900.00 for HIGHWAYS. Plus State Highway Funds.

Recommended by Board of Selectmen

**ARTICLE 16.** To see if the Town will vote to raise and appropriate the sum of \$333,445.00 for PROTECTION. Plus Capital Ambulance Reimbursement Funds and any grant funds.

Recommended by Board of Selectmen



**ARTICLE 17.** To see if the Town will vote to raise and appropriate the sum of \$145,846.00 for HUMAN SERVICES. Plus PERC Reimbursement Funds, Municipal Review Committee Dividends, General Assistance Reimbursement funds.

Recommended by Board of Selectmen

**ARTICLE 18.** To see what sum of money, if any, the Town will vote to authorize the Selectmen to use from Unappropriated Surplus, as they deem advisable to meet unanticipated expense and emergencies that occur during fiscal year 2016-17

Recommended by Board of Selectmen: \$7,500.00

(Explanation: The creation of some form of contingency account can often avoid the necessity for calling for a special town meeting during the year when relatively minor issues can be resolved with the expenditure of minor sums.)

**ARTICLE 19.** To see if the Town will vote to use the following source of funds to reduce the Town's 2016 fiscal year tax commitment. Plus Revenue Sharing and Homestead Reimbursement Funds. **RECOMMENDED: \$485,000.00**

<b>REVENUE FUNDS</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017 Estimated</b>
Excise Taxes	360,602.70	393,389.79	\$390,000.00
Miscellaneous Fees & Income	39,305.94	29,666.35	35,000.00
Supplemental Taxes Collected	1,818.56	0	2,500.00
Interest	18,089.50	19,021.66	20,000.00
Unexpended Department Balances	16,656.10	10,552.52	10,000.00
Unexpended Overlay	10,453.17	30,552.16	15,000.00
<b>TOTAL</b>	<b>446,925.97</b>	<b>483,182.48</b>	<b>472,500.00</b>
Revenue Appropriated	\$475,000.00	\$475,000.00	<b>\$485,000.00</b>
Revenue Sharing	77,710.68	117,400.46	106,000.00
Homestead Reimbursement	78,335.00	36,843.00	75,000.00

**ARTICLE 20.** To see if the Town will vote to raise and appropriate the sum of \$68,130.00 for the Municipal Building Bond payment.

Recommended by Board of Selectmen

**ARTICLE 21.** To see if the Town will vote to raise and appropriate \$51,000.00 for the CAPITAL IMPROVEMENT ACCOUNT (a continuing account)

Recommended by Board of Selectmen

**ARTICLE 22.** To see if the Town will vote to raise and appropriate the sum of \$26,403.00 for Fire Truck Bond payment. Plus \$26,000.00 from the Clifton Fire Contract.

Recommended by Board of Selectmen

**ARTICLE 23.** To see if the Town will vote to take \$42,500.00 from the Fire Department Reserve Account to pay for the Rescue Truck which is currently being leased.

Recommended by Board of Selectmen

**ARTICLE 24.** To see if the Town will vote to raise \$5,000.00 for the Historical Society Building Fund. Funds to be held in a Reserve account by the Town until property is acquired.

**ARTICLE 25.** To see if the Town of Eddington will vote:

(I) to authorize the Town to continue as a member of the Municipal Review Committee, Inc. ("MRC"), organized as a Maine nonprofit corporation and acting as a regional association pursuant to Title 13-B and Title 38 of the Maine Revised Statutes, as amended (and specifically Section 1304-B(5-A) of Title 38) for the purposes of managing and facilitating solid waste disposal;

(II) to adopt, ratify and confirm the Restated Articles of Incorporation and the Restated Bylaws of the MRC in substantially the form on file with the Town Clerk at the Town Office;

(III) to authorize the Town to execute and deliver a Municipal Joinder Agreement with the MRC in substantially the form on file with the Town Clerk at the Town Office (the "Municipal Joinder Agreement") pursuant to which the Town will become a Joining Member of the MRC (as defined therein) and deliver its municipal solid waste for disposal to a waste management facility being developed by Fiberight, LLC and/or its affiliates (collectively, "Fiberight") in Hampden, Maine, or other waste disposal facility;

(IV) to authorize the MRC to take certain actions on behalf of the Town as set forth in the Municipal Joinder Agreement; and

(V) to authorize a majority of the Selectmen or their duly authorized designee or designees as a representative of the Town to execute and deliver the Municipal Joinder Agreement on behalf of the Town and to execute and deliver on behalf of the Town in conjunction therewith such other documents and to take such further actions as they may deem necessary or appropriate in order to effect the transactions contemplated by the Municipal Joinder Agreement.

Recommended by Board of Selectmen

**ARTICLE 26.** Adjournment.

**GIVEN UNDER OUR HAND THIS**

**19<sup>th</sup> DAY OF JULY 2016**

\_\_\_\_\_  
Michael Shepherd

\_\_\_\_\_  
Joan Brooks

\_\_\_\_\_  
Mark Carreira

\_\_\_\_\_  
Ray Wood Jr

\_\_\_\_\_  
Joseph Powell  
Eddington Board of Selectmen

## 2015/2016 APPROPRIATIONS AND EXPENDITURES

### GENERAL GOVERNMENT

ACCOUNT	APPROPRIATION 2015-2016	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2016-2017	INCREASE/ DECREASE
Selectmen	6,200		6,200.00	0	6,200	
Planning Board	5,880		5,225.00	655.00	5,880	
Elections	1,500	1,020.53	2,671.62	-151.09	1,800	+300
Bd. of Assessors	950		950.00	0	950	
Assessors' Agent	19,000		19,000.00	0	19,500	+500
Assessors' Exp.	150		60.00	90.00	150	
Total	33,680		34,106.62	593.91	34,480	+800

Transferred from SAD #63 Reimbursement for Primary Election & General Election \$1,020.53

Transferred to Surplus \$593.91

### ADMINISTRATIVE SALARIES AND EXPENSES

ACCOUNT	APPROPRIATION 2015-2016	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2016-2017	INCREASE/ DECREASE
Office Supplies	3,000		2,696.01	303.99	3,000	
Postage	2,250		3,124.66	-874.66	2,250	
Deed Copies	350		168.34	181.66	350	
Lien Rcd. & Disch.	1,200	2,144.00	3,344.00	0	1,200	
Legal Notices/Ads	1,500	130.47	1,630.47	0	1,500	
Printing	1,800		792.60	1,007.40	1,800	
Miscellaneous	600		768.32	-168.32	600	
Profession/Legal *	30,000		11,845.19	18,154.81	20,000	-10,000
Town Manager	51,439		51,438.92	.08	52,982	+1,543
Office Salaries	91,810		95,152.44	-3,342.44	94,576	+2,766
Retirement	7,217		7,368.92	-151.92	7,217	
Code Enforcement	13,390		12,810.16	579.84	13,390	
CEO Contingency	0				10,000	+10,000
Town Officials Exp	800		773.38	26.62	800	
Workshop/Dues	1,500		1,422.92	77.08	1,500	
Income Protection	1,675		1,662.60	12.40	1,675	
Health Insurance	32,500		32,741.64	-241.64	34,137	+1,637
FICA	17,500		17,500.00	0	17,500	
M. B. Equipment	18,000		20,309.95	-2,309.95	18,000	
Utilities	28,000		25,729.21	2,270.79	28,000	
Insurance	8,163	9,500.00	12,775.40	4,887.60	8,163	
Pub. Official Ins.	4,650		4,650.00	0	4,650	
Unemployment Tax	2,268		35.19	2,232.81	2,268	
Auditor	7,450		7,450.00	0	7,450	
MMA Dues	2,682		2,811.00	-129.00	2,875	+193
Computer Lic Fees	8,556		8,668.58	-112.58	8,789	+233
TOTAL	338,300		327,669.90	4,249.76	344,672	+6,372

Transferred from Lien Costs \$2,144.00

Transferred to Legal/Professional Services \$18,154.81

Transferred from FD Insurance \$9,500.00

Transferred to Surplus \$4,249.76

**HIGHWAYS**

ACCOUNT	APPROPRIATION 2015-2016	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2016-2017	INCREASE/ DECREASE
Winter Maint.	129,900		126,715.60	3,184.40	129,900	
General Maintenance*	125,000	11,948	104,585.49	33,362.51	125,000	
Major Roads & Bridges*	25,000			25,000.00	25,000	
Road Loan	0				0	
<b>TOTAL</b>	<b>279,900</b>		<b>231,301.09</b>	<b>61,546.91</b>	<b>279,900</b>	

Transferred from State Highway Funds \$11,948.00

Transferred to Surplus \$3,184.40

Transferred to Road Reserve \$58,362.51

**PROTECTION**

ACCOUNT	APPROPRIATION 2015-2016	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2016-2017	INCREASE/ DECREASE
Animal Control	5,100		4,778.35	321.65	5,100	
Pen. Co. S.O. Con.	84,500		84,500.00	0	85,500	+1,000
F. D. Operations	24,500	2,323.00	26,823.00	0	24,500	
F.D Compensation	51,820	2,369.51	54,189.51	0	51,820	
Firefighter Comp	50,000		49,065.25	934.75	50,000	
Fire Fighter I & II	5,000		1,965.82	3,034.18	5,000	
Fire Chief	18,000		18,000.00	0	18,000	
Deputy Fire Chief	0				0	
Fire Chief Expense	200		114.00	86.00	200	
F. D. Equipment *	12,000	8,042.49	10,853.08	9,189.41	12,000	
F. D. Physicals *	1,000	272.00	1,272.00	0	1,000	
F. D. Insurance	9,500		9,500.00	0	13,500	+4,000
F. D. Truck Loans	12,000		11,690.03	309.97	10,759	-1,241
Bangor Water	21,906		22,107.60	-201.60	21,906	
Brewer Water	31,160		31,159.72	.28	31,160	
Street Lights	3,000		2,965.24	34.76	3,000	
<b>TOTAL</b>	<b>329,686</b>		<b>328,983.60</b>	<b>4,519.99</b>	<b>333,445</b>	<b>+3,759</b>

Transferred from Capital Ambulance Reimbursement \$7,735.00

Transferred from Clifton Fire Contract \$5,000.00

Transferred to Fire Dept. Equipment Reserve \$9,189.41

Transferred from Physical Testing Reserve \$272.00

Transferred to Surplus \$4,519.99

**HUMAN SERVICES**

ACCOUNT	APPROPRIATION 2015-2016	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2016-2017	INCREASE/ DECREASE
General Assistance	8,500	2,869.74	8,239.49	3,130.25	8,500	
Cemetery Mowing	7,900	2,006.87	14,125.36	-4,218.49	8,142	+242
Cemetery Maintenance	0				5,000	+5,000
Task Force Aging	500		500.00	0	500	
Hammond St. Senior Center	925		0	925.00	0	-925
United Way	1,000		1,000.00	0	1,000	
Historical Society	1,000		1,000.00	0	1,000	
Records Restoration*	0				0	
Eddington/Clifton Civic Ctr	1,500		1,500.00	0	2,000	+500
Regional Recreation	11,352		11,352.00	0	11,352	

Municipal Field Recreation*	2,000	4,634.48	11,835.80	-5,201.32	2,000	
Solid Waste Disposal	41,000	26,507.30	67,774.50	-267.20	41,000	
Solid Waste Contingency	3,000		1,117.59	1,882.41	3,000	
Trash Collection	47,700		45,946.95	1,753.05	48,587	+887
Recycling	13,495	889.39	14,384.39	0	13,765	+270
Household Hazardous Waste	0				0	
<b>TOTAL</b>	<b>139,872</b>		<b>178,776.08</b>	<b>-1,996.30</b>	<b>145,846</b>	<b>+5,974</b>

Transferred from GA Reimbursement \$2,869.74

Transferred from Municipal Field Recreation \$3,465.62

Transferred from SAD#63 Reimbursement for Playground Bark \$1,168.86

Transferred from Eddy Cemetery Reserve \$881.87

Transferred from Cemetery Land Sales \$1,125.00

Transferred from PERC Reimbursement \$9,924.09

Transferred from Recycling Reserve \$889.39

Transferred from Municipal Review Committee Dividends \$16,583.21

Transferred from Surplus \$1,996.30

#### **CAPITAL IMPROVEMENT**

ACCOUNT	APPROPRIATION 2015-2016	INCOME	EXPENSES	REQUEST 2016-2017
Munic. Building	5,000			5,000
Munic Office	3,500			3,500
Fire Truck	20,000			20,000
Rescue Unit	7,500			7,500
Fire Equipment	15,000			15,000
<b>TOTAL</b>	<b>51,000</b>			<b>51,000</b>

#### **MUNICIPAL BUILDING**

ACCOUNT	APPROPRIATION 2015-2016	INCOME	EXPENSES	BALANCE REMAINING	REQUEST 2016-2017	INCREASE/ DECREASE
Loan Payment	56,102	20,000	76,101.24	.76	68,130	+12,028

Transferred from Clifton Fire Contract Reimbursement \$20,000.00

#### **NEW FIRE TRUCK NOTE 323**

ACCOUNT	APPROPRIATION 2015-2016	INCOME	EXPENSES	BALANCE REMAINING	REQUEST 2016-2017	INCREASE/ DECREASE
Loan Payment	0				26,403	+26,403

Transferred from Clifton Fire Contract Reimbursement \$

Note new truck payment is \$52,403. Clifton Fire Contract \$26,000 will go towards payment.

#### **HISTORICAL SOCIETY**

ACCOUNT	APPROPRIATION 2015-2016	INCOME	EXPENSES	BALANCE REMAINING	REQUEST 2016-2017	INCREASE/ DECREASE
Building Fund Request	0				5,000	+5,000

#### **TOTAL BUDGET AMOUNT**

##### **INCREASE/DECREASE**

BUDGET YEAR	BUDGET AMOUNT	INCREASE OVER PREVIOUS YEAR
2015-2016	1,228,540	
2016-2017	1,287,333	+58,793

## HOLBROOK REGIONAL RECREATION

PO Box 23  
Holden, Maine 04429-0023

January 13, 2016

Town of Clifton  
135 Airline Rd  
Clifton, ME 04428

Town of Dedham  
2073 Main Rd, Ste A  
Dedham, ME 04429

Town of Eddington  
906 Main Rd  
Eddington, ME 04428

Town of Holden  
570 Main Rd  
Holden, ME 04429

The Holbrook Regional Recreation program has met to prepare the budget for the Fiscal Year 2016-2017. This is for the Summer Program in 2016 and the Winter Program in 2016-2017. The amounts requested are as follows:

Clifton	\$4,095
Dedham	\$7,455
Eddington	\$9,835
Holden	\$13,615

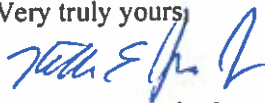
The budgeted expenses total \$46,900. We have decided to use \$11,900 from surplus towards these expenses. Therefore, the amount to be raised from the Towns is \$35,000, which is less than last year.

The allocations among the towns are based on the populations from the latest census which was the 2010 census.

PLEASE NOTE that this request has a one-time reduction in the surplus of \$11,900. We do not expect to have as much available in surplus next year. So the amounts requested from the Towns is expected to return to levels similar to prior years.

If you have any questions, please feel free to call me at work (942-2324) or home (843-6943). We also will be glad to attend your budget hearings in order to answer any questions. Please let me when the meetings are scheduled.

Very truly yours,



Kenneth E. Jarvis, Jr.

HOLBROOK REGIONAL RECREATION  
BUDGET WORKSHEET

	2016-2017 Budget	2015-2016 Estimate	2015-2016 Budget	2014-2015 Actual	2014-2015 Budget
<b>REVENUE</b>					
Revenue - Clifton (11.7%)	\$4,095.00	\$4,727.00	\$4,727.00	\$4,727.00	\$4,727.00
Revenue - Dedham (21.3%)	7,455.00	8,605.00	8,605.00	8,605.00	8,605.00
Revenue - Eddington (28.1%)	9,835.00	11,352.00	11,352.00	11,352.00	11,352.00
Revenue - Holden (38.9%)	13,615.00	15,716.00	15,716.00	15,716.00	15,716.00
Contributions					
Interest Income					
Total revenue	35,000.00	40,400.00	40,400.00	40,400.00	40,400.00
<b>ADMINISTRATION</b>					
Payroll Taxes	1,200.00	1,000.00	1,200.00	599.95	1,200.00
Worker's Comp Insurance	500.00	466.00	500.00	457.00	500.00
Liability Insurance	2,500.00	1,896.00	2,700.00	2,355.00	2,700.00
Maine Municipal Assn Dues	600.00	600.00	600.00	600.00	600.00
Audit	3,000.00	3,000.00	3,000.00	1,350.00	3,000.00
Background Checks	500.00	500.00	500.00	95.00	500.00
Other Administration Expenses	500.00	150.00	500.00	58.00	500.00
Total Administration	8,800.00	7,612.00	9,000.00	5,514.95	9,000.00
<b>SUMMER</b>					
Summer Director	7,000.00	6,500.00	6,500.00	6,500.00	6,500.00
Assistant(s)	0.00	0.00	0.00	0.00	0.00
Baseball and Softball	14,000.00	14,783.72	13,000.00	11,342.77	13,000.00
Field Maintenance	3,000.00	2,475.00	3,000.00	2,000.00	3,000.00
Instructional Soccer	5,000.00	2,045.75	2,200.00	0.00	2,200.00
Running	0.00	0.00	0.00	0.00	0.00
Cheering	250.00	0.00	250.00	0.00	250.00
New Program	500.00	0.00	500.00	0.00	500.00
Total Summer Expenses	29,750.00	25,804.47	25,450.00	19,842.77	25,450.00
<b>WINTER</b>					
Winter Directors	4,000.00	3,800.00	3,800.00	1,900.00	3,800.00
PeeWee Basketball	1,700.00	1,700.00	1,700.00	216.45	1,700.00
Men's Night	350.00	350.00	350.00	300.00	350.00
Women's Night	100.00	100.00	100.00	0.00	100.00
Dribbling Devils/Shooting Stars	500.00	500.00	500.00	207.08	500.00
High School Night	0.00	0.00	0.00	0.00	0.00
Co-Ed Volleyball	0.00	0.00	0.00	0.00	0.00
Snowmobiling	1,200.00	1,200.00	1,200.00	600.00	1,200.00
New Program	500.00	500.00	500.00	0.00	500.00
Total Winter Expenses	8,350.00	8,150.00	8,150.00	3,223.53	8,150.00
Total Operating Expenses	46,900.00	41,566.47	42,600.00	28,581.25	42,600.00
Operating revenue (loss)	(11,900.00)	(1,166.47)	(2,200.00)	11,818.75	(2,200.00)
Surplus Brought Forward	26,355.78	27,522.25	27,522.25	15,703.50	15,703.50
Surplus Available	\$14,455.78	\$26,355.78	\$25,322.25	\$27,522.25	\$13,503.50

HOLBROOK REGIONAL RECREATION  
BUDGET WORKSHEET

	2016-2017 Budget	2015-2016 Estimate	2015-2016 Budget	2014-2015 Actual	2014-2015 Budget
<b>MEMORIAL FUND</b>					
Contributions		0.00		0.00	
Concessions Income		0.00		0.00	
Concession Casual Helpers		0.00		0.00	
Interest Income		3.11		3.26	
Contribution Given		0.00		0.00	
Building Costs, Etc.		0.00		0.00	
Net revenue (expense)		3.11		3.26	
Memorial Fund Brought Forward		10,620.76		10,617.50	
Total Memorial Fund		<u>\$10,623.87</u>		<u>\$10,620.76</u>	
<b>UNIFORM FUND</b>					
Sponser Proceeds		0.00		1,500.00	
Interest Income		0.00		0.00	
Uniform Expense		0.00		(1,598.91)	
Registrations					
Net revenue (expense)		0.00		(98.91)	
Uniform Fund Brought Forward		2,405.83		2,504.74	
Total Uniform Fund		<u>\$2,405.83</u>		<u>\$2,405.83</u>	
<b>LITTLE LEAGUE FUNDS</b>					
Contributions		500.00		0.00	
Advertising		1,350.00		2,425.00	
Concessions		1,401.00		1,975.00	
Tournament		0.00		0.00	
Interest		0.00		0.00	
Expenses		(2,724.46)		(1,912.00)	
Net revenue (expense)		526.54		2,488.00	
Little League Brought Forward		4,074.99		1,586.99	
Total Little League Funds		<u>\$4,601.53</u>		<u>\$4,074.99</u>	
<b>FIELD RESERVE FUNDS</b>					
Expenses		0.00		0.00	
Annual allocation		2,000.00		2,000.00	
Contribution		0.00		0.00	
Interest		3.26		1.82	
Net revenue (expense)		2,003.26		2,001.82	
Field Reserve Brought Forward		6,685.24		4,683.42	
Total Field Reserve Funds		<u>\$8,688.50</u>		<u>\$6,685.24</u>	



**TOWN OF EDDINGTON, MAINE**  
**COMMUNICATION OF DEFICIENCIES**  
**IN INTERNAL CONTROL**

**For the Year Ended June 30, 2015**

# LOISELLE, GOODWIN & HINDS

CERTIFIED PUBLIC ACCOUNTANTS

Leo M. Loiselle, CPA  
Glenn D. Goodwin, CPA  
Donald E. Higgins, CPA  
Christopher S. Hinds, CPA  
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February 4, 2016

To the Board of Selectmen and Management  
of the Town of Eddington, Maine

In planning and performing our audit of the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Town of Eddington as of and for the year ended June 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered Town of Eddington's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Eddington's internal control. Accordingly, we do not express an opinion on the effectiveness of Town of Eddington's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

*Finding:* The Town of Eddington, like other small governments, has historically relied on its independent auditors to assist in the preparation of financial statements in accordance with generally accepted accounting principles (GAAP), including the adjustments to convert the funds statements to government-wide statements, capitalizing and depreciating capital assets, and drafting notes that provide the required disclosures. Management feels that it is more cost-effective to outsource these functions to the independent auditors than to incur the time and expense of having the employees and/or management obtain the necessary training and expertise required to perform this task internally. Without the assistance on the part of the independent auditors, the Town's financial statements could be materially misstated. This reliance is generally considered a material weakness in the internal control of the Town under

auditing standards generally accepted in the United States of America, AU-C Section 265, *Communicating Internal Control Related Matters Identified in an Audit*.

*Recommendation:* Whether or not it would be cost-effective to cure a control deficiency is not a factor in applying AU-C Section 265's reporting requirements. However, because prudent management requires that the potential benefits from an internal control should exceed its cost, it may not be practical to correct these deficiencies. In this case, we do not believe it would be cost-effective, so we recommend that no change be made in the present arrangement.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies:

*Finding:* The Town of Eddington was not timely in doing their bank reconciliations. This is considered an important control over cash and revenues and expenses to detect any discrepancies between the accounting records of the Town and the bank. It also helps to identify any errors in the accounting records of the Town or the bank.

*Recommendation:* We recommend that bank reconciliations be done within a month after the end of the previous month.

This communication is intended solely for the information and use of management, the board of selectmen, others within the Town, and the State of Maine Department of Audit, and is not intended to be, and should not be, used by anyone other than these specified parties.



Loiselle, Goodwin & Hinds

Bangor, Maine

February 8, 2016

**TOWN OF EDDINGTON, MAINE**  
**FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2015**

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# LOISELLE, GOODWIN & HINDS

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## Independent Auditors' Report

To The Board of Selectmen  
Town of Eddington

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Town of Eddington, Maine, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Eddington, Maine, as of June 30, 2015, and the respective changes in

financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Other Matters**

##### *Required Supplementary Information*

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the management's budgetary comparison information on Page 18 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

##### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Eddington, Maine's basic financial statements. The schedule of departmental operations is presented for purpose of additional analysis and is not a required part of the financial statements.

The schedule of departmental operations is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of departmental operations is fairly stated in all material respects in relation to the financial statements as a whole.



Loiselle, Goodwin & Hinds

February 8, 2016  
Bangor, Maine

**TOWN OF EDDINGTON  
STATEMENT OF NET POSITION  
JUNE 30, 2015**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 1,144,342
Receivables:	
Current-Year Taxes Receivable	191,455
Due from State	15
Other Receivables, net of allowance of \$3,469	2,053
Prior-Year Taxes Receivable	97,399
Inventory	836
Capital Assets:	
Investment in Joint Venture	182,485
Land	72,816
Land Improvements, Net of Depreciation	464,050
Buildings, Net of Depreciation	958,456
Equipment, Net of Depreciation	292,702
Total Capital Assets	<u>1,970,509</u>
 Total Assets	 <u>3,406,609</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts and Other Payables	43,627
Prepaid Taxes	4,135
Current Portion of Lease Obligation	1,901
Current Portion of General Bond Obligation	49,208
Total Current Liabilities	<u>98,871</u>
Long-Term Liabilities:	
Lease Obligation	5,543
General Bond Obligation	732,869
Total Long-Term Liabilities	<u>738,412</u>
Total Liabilities	<u>837,283</u>
<b>NET POSITION</b>	
Invested in Capital Assets, Net of Related Debt	1,180,988
Restricted for:	
Nonexpendable Trust Principal	38,946
Cemetery Purposes	33,647
Fire Department	5,506
Residents Assistance Program	382
Subsequent Years' Expenditures	212,347
Unrestricted	<u>1,097,510</u>
 Total Net Position	 <u>\$ 2,569,326</u>



**TOWN OF EDDINGTON  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2015**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
General Government	\$ 34,756	\$ 21,578	-	-	\$ (13,178)
Administrative	370,543	80	-	-	(370,463)
Highway	173,778	-	\$ 11,828	-	(161,950)
Protection	362,855	32,366	2,659	\$ 41,616	(286,214)
Human Services	166,335	1,300	8,941	436	(155,658)
Education: SAD #63	1,604,169	-	-	-	(1,604,169)
Veteran's Memorial	558	-	-	-	(558)
Special Assessments	213,421	-	-	-	(213,421)
Interest on Long-Term Debt	42,077	-	-	-	(42,077)
Total Governmental Activities	<u>\$ 2,968,492</u>	<u>\$ 55,324</u>	<u>\$ 23,428</u>	<u>\$ 42,052</u>	<u>(2,847,688)</u>
General Revenues:					
Property Taxes					2,434,658
Excise Taxes					386,420
Grants and Contributions Not Restricted to Specific Programs					163,223
Interest Income					3,111
Miscellaneous Income					<u>50,378</u>
Total General Revenues					3,037,790
Increase (Decrease) in Investment in Joint Venture					1,991
Gain (Loss) on Sale of Capital Asset					<u>6,710</u>
Change in Net Position					198,803
NET POSITION—Beginning					<u>2,370,523</u>
NET POSITION—Ending					<u>\$ 2,569,326</u>

**TOWN OF EDDINGTON  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2015**

	<u>MAJOR FUND</u>		<u>TOTAL GOVERNMENTAL FUNDS</u>
	<u>GENERAL</u>	<u>PERMANENT</u>	
<b>ASSETS</b>			
Cash - On Hand and in Bank	1,071,749	\$ 72,593	\$ 1,144,342
Receivables:			
Current-Year Taxes Receivable	191,455	-	191,455
Other Receivables, net of allowance of \$3,469	2,053	-	2,053
Prior-Year Taxes Receivable	97,399	-	97,399
Due from State	15	-	15
Inventory	836	-	836
<b>TOTAL ASSETS</b>	<u>\$ 1,363,507</u>	<u>\$ 72,593</u>	<u>\$ 1,436,100</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<i>Liabilities:</i>			
Accounts and Other Payables	\$ 43,627	-	\$ 43,627
Prepaid Taxes	4,135	-	4,135
Total Liabilities	47,762	-	47,762
<i>Deferred Inflows of Resources:</i>			
Property Tax Revenue	248,970	-	248,970
<i>Fund Balances:</i>			
Nonspendable	836	\$ 38,946	39,782
Restricted	5,888	33,647	39,535
Committed	212,347	-	212,347
Unassigned	847,704	-	847,704
Total Fund Balances	<u>1,066,775</u>	<u>72,593</u>	<u>1,139,368</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 1,363,507</u>	<u>\$ 72,593</u>	<u>\$ 1,436,100</u>
<b>Total Fund Balances—Total Governmental Funds (from above)</b>			<b>\$ 1,139,368</b>
Amounts reported for <i>governmental activities</i> in the statement of net assets are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			1,970,509
Property taxes receivable not available in 60 days are deferred in the funds.			248,970
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			<u>(789,521)</u>
<b>Net Position of Governmental Activities</b>			<b><u>\$ 2,569,326</u></b>

**TOWN OF EDDINGTON**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>MAJOR FUND</u>		<u>TOTAL</u>
	<u>GENERAL</u>	<u>PERMANENT</u>	<u>GOVERNMENTAL FUNDS</u>
<b>REVENUES</b>			
Property Taxes	\$ 2,402,377	-	\$ 2,402,377
Supplemental Taxes	1,819	-	1,819
Interest and Penalties	17,586	-	17,586
Excise Taxes	386,420	-	386,420
Licenses and Permits	10,837	-	10,837
Intergovernmental	202,113	-	202,113
Interest Income	3,009	\$ 103	3,112
Agent Fees	9,386	-	9,386
PERC	8,391	-	8,391
Grants	41,616	-	41,616
Cemetery Land Sales	-	550	550
Donations	2,659	-	2,659
Meridian Mobile	7,980	-	7,980
Miscellaneous	<u>33,292</u>	<u>-</u>	<u>33,292</u>
Total Revenues	3,127,485	653	3,128,138
<b>EXPENDITURES</b>			
Current:			
General Government	33,683	-	33,683
Administrative	344,893	-	344,893
Highway	151,630	-	151,630
Protection	325,504	-	325,504
Human Services	166,335	-	166,335
Education: SAD #63	1,604,169	-	1,604,169
Veteran's Memorial	132	-	132
Special Assessments	213,421	-	213,421
Debt Service	88,224	-	88,224
Capital Outlays	<u>348,286</u>	<u>-</u>	<u>348,286</u>
Total Expenditures	3,276,277	-	3,276,277
Excess (Deficiency) of Revenues over Expenditures	(148,792)	653	(148,139)
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of Capital Asset	6,710	-	6,710
Transfers	<u>1,297</u>	<u>(1,297)</u>	<u>-</u>
Total Other Financing Sources (Uses)	8,007	(1,297)	6,710
Change in Fund Balances	(140,785)	(644)	(141,429)
<b>FUND BALANCES—Beginning</b>	<u>1,207,560</u>	<u>73,237</u>	<u>1,280,797</u>
<b>FUND BALANCES—Ending</b>	<u>\$ 1,066,775</u>	<u>\$ 72,593</u>	<u>\$ 1,139,368</u>
<b>Net Change in Fund Balances—Total Governmental Funds (from above)</b>			<b>\$ (141,429)</b>

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$348,286) exceeds depreciation (\$98,869) in the current period.

259,417

Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

48,368

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

32,447

**Change in Net Position of Governmental Activities**

**\$ 198,803**

The accompanying notes are an integral part of these financial statements.

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**TOWN OF EDDINGTON  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2015**

	<u>SCHOLARSHIP</u>
<b>ASSETS</b>	
Cash in Bank	\$6,209
<b>LIABILITIES</b>	
	<u>-</u>
<b>NET POSITION</b>	
Held in Trust for Future Scholarships	<u>\$6,209</u>

**TOWN OF EDDINGTON  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>SCHOLARSHIP</u>
<b>ADDITIONS</b>	
Interest Income	\$ 19
<b>DEDUCTIONS</b>	
Scholarships Awarded	<u>300</u>
Change in Net Position	(281)
<b>NET POSITION—Beginning of Year</b>	<u>6,490</u>
<b>NET POSITION—End of Year</b>	<u>\$6,209</u>

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Town of Eddington, Maine was incorporated in 1811 under the laws of the State of Maine. The Town operates under a board of selectmen. The Town's major operations include protection, public works, health and sanitation, and general government services.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Town are discussed below.

**B. Basic Financial Statements – Government-Wide Statements**

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Town's general fund and nonexpendable trust fund are classified as governmental activities.

In the government-wide statement of net position, both the governmental and business-type activities columns are presented on a consolidated basis by column, and are reported on a full-accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. Fiduciary type funds are excluded from the government-wide statements. The Town engages in no business-type activities.

The government-wide statement of activities reports both the gross and net cost of each of the Town's functions. The functions are also supported by general revenues. The statement of activities reduces gross expenses (including depreciation) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function (general government, public safety, highways and streets, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (assessments from municipalities, interest income, etc.) The Town does not allocate indirect costs.

This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's assets resulting from the current year's activities.

**C. Basic Financial Statements - Fund Financial Statements**

The financial transactions of the Town are reported in individual fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures. The various funds are reported by generic classification within the financial statements.

## **TOWN OF EDDINGTON NOTES TO FINANCIAL STATEMENTS**

The following fund types are used by the Town:

### **1.) Governmental Funds**

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

- a.) **General Fund** - This fund is the general operating fund of the Town. All general tax revenue and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the Fund are paid the general operating expenditures and the capital improvement costs not paid through other funds.
- b.) **Permanent Fund** - The Permanent Fund accounts for assets held by the Town pursuant to a trust agreement. The principal portion of this fund type must remain intact, but the earnings may be used to achieve the objectives of the fund and are transferred to the general fund as needed.

### **2.) Fiduciary Fund**

Fiduciary funds are used to account for assets which the Town holds while acting in a trustee capacity or as an agent for individuals or private organizations. The reporting focus is on net position and changes in net position, and is accounted for using the economic resources measurement focus and the accrual basis of accounting. The following is a description of the fiduciary funds:

**Scholarship Fund** includes resources restricted for scholarship support.

## **D. Basis of Accounting**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

### **1.) Accrual**

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. The permanent fund in the fund financial statements and the fiduciary fund also uses the accrual method of accounting.

### **2.) Modified Accrual**

The general fund in the fund financial statements is presented on the modified accrual basis of accounting. Under this method, revenue generally is recorded as received except for assessments, which are recognized as revenue in the year for which assessments have been levied provided that they are collectible within 60 days of year end. Expenditures generally are recognized when they are paid or in the period in which the liability is incurred, if

## TOWN OF EDDINGTON NOTES TO FINANCIAL STATEMENTS

measurable. Encumbrances are generally not recorded. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

### **E. Assets, Liabilities, Equity, Revenues, and Expenditures**

#### **1.) Capital Assets**

Capital assets purchased or acquired with an original cost of \$2,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received if over \$2,500. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	50 years
Land Improvements	20 - 50 years
Equipment	7 - 20 years

#### **1.) Long-Term Debt**

All long-term debt is reported as liabilities in the government-wide statements. Long-term debt for governmental funds is not reported as liabilities in the fund financial statements; payments of principal and interest are reported as expenditures.

#### **2.) Net Position**

Equity in government-wide financial statements is classified as net position. Net position is further classified as invested in capital assets, restricted, and unrestricted. Capital assets are assets that are associated with governmental activities and arise from expenditures of governmental fund resources. Restricted net position consists of equity with constraints placed upon its use either by (1) external groups such as creditors or the laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation. The Town utilizes restricted resources first to finance qualifying activities.

\$212,347 of net position is restricted by enabling legislation as of June 30, 2015.

#### **3.) Fund Balances**

Governmental fund equity is classified as fund balances. The fund balances are further classified as either nonspendable, restricted, committed, or unassigned. The following is a description of the fund balances of the Town:

- a) **Nonspendable Fund Balance** – The nonspendable fund balance consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally required to remain intact.

**Permanent Fund** includes a principal amount to be held in perpetuity.



**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

**General Fund** includes inventory.

- b) **Restricted Fund Balance** – The restricted fund balance consists of amounts that are legally restricted by external parties or laws to be used for a specific purpose.

**Permanent Fund** includes resources restricted for cemetery maintenance.

- c) **Committed Fund Balance** – The committed fund balance consists of amounts that can only be used for a specific purpose pursuant to constraints imposed by residents through voting for the articles proposed during a town meeting. The constraints on these amounts may only be modified or rescinded by a vote of the residents at a town meeting.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds then unassigned funds, as needed, unless the townspeople have provided otherwise in its commitment actions.

#### **4.) Revenues**

Property tax revenue is recognized when it becomes measurable and available. Available property taxes include those property tax receivables expected to be collected within 60 days after year end.

#### **5.) Expenditures**

Expenditures are recognized when the related fund liability is incurred.

#### **F. Inventory**

Inventories are valued at cost using the first-in/first-out (FIFO) method, which approximates market value. The Town's inventory consists of compost and recycling bins that are recorded as expenditures when consumed rather than when purchased.

## **2. PROPERTY TAXES**

Property taxes for the current year were committed on October 7, 2014, on the assessed value listed as of the prior April 1 for all real and personal property located in the Town. Interest was charged at 7% on all taxes unpaid as of December 5, 2014.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$18,737 for the year ended June 30, 2015.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remain unpaid. Liens were placed on 2013 delinquent property taxes on September 11, 2014.

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and expected to be collected in the first sixty days following the end of the fiscal year have been recorded as revenue. The remaining receivables have been recorded as deferred inflows of revenue.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectibles is not reported.

**3. CUSTODIAL CREDIT RISK—DEPOSITS**

Custodial credit risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The Town's Policy is to invest available funds at the highest possible rate, in conformity with legal and administrative guidelines, while avoiding unreasonable risk. As of June 30, 2015, none of the Town's bank balance of \$1,374,464 was exposed to custodial credit risk.

**4. CAPITAL ASSETS**

A summary of changes in capital assets follows:

	Balance July 1, 2014	Increases	Decreases	Balance June 30, 2015
<b>Governmental Activities</b>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 72,816	-	-	\$ 72,816
Playground Equipment	13,123	-	-	13,123
	<u>85,939</u>	<u>-</u>	<u>-</u>	<u>85,939</u>
<i>Capital assets being depreciated:</i>				
Buildings	1,234,653	-	-	1,234,653
Land Improvements	243,747	\$271,148	-	514,895
Equipment	721,881	77,138	\$(135,800)	663,219
Total Capital Assets Being Depreciated	<u>2,200,281</u>	<u>348,286</u>	<u>(135,800)</u>	<u>2,412,767</u>
<i>Less accumulated depreciation for:</i>				
Buildings	(251,501)	(24,693)	-	(276,194)
Land Improvements	(28,266)	(22,578)	-	(50,844)
Equipment	(477,840)	(41,604)	135,800	(383,644)
Total Accumulated Depreciation	<u>(757,607)</u>	<u>(88,875)</u>	<u>135,800</u>	<u>(710,682)</u>
Net Capital Assets Being Depreciated	<u>1,442,674</u>	<u>259,411</u>	<u>-</u>	<u>1,702,085</u>
Investment in Joint Venture	<u>180,494</u>	<u>1,911</u>	<u>-</u>	<u>182,485</u>
<b>Governmental Activities - Capital assets, net</b>	<u>\$1,709,107</u>	<u>\$261,402</u>	<u>\$ -</u>	<u>\$1,970,509</u>

Depreciation expense for the current year was recorded for the Administrative, General Government, Highways, Protection, and Veteran's Memorial at \$27,871, \$1,073, \$22,148, \$37,351, and \$432, respectively.

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

**5. INVESTMENT IN JOINT VENTURE**

The Town of Eddington, along with certain other municipalities that are members of the Municipal Review Committee, Inc. ("MRC"), has entered into a joint venture to handle its present and projected volumes of municipal solid waste. The joint venture is administered by MRC, a nonprofit corporation that was formed by municipalities with waste disposal agreements with Penobscot Energy Recovery Company Limited Partnership ("PERC"). The Board of Directors of MRC is elected from among its member municipalities. In exchange for certain guarantees made by its members in 1998, the joint venture receives one-third of the Net Distributable Cash from the operation of PERC's waste-to-energy facility through 2018, and received \$2,000,000 in cash, warrants to acquire Bangor Hydro-Electric, Inc. common stock, and an option to acquire a limited partnership interest in PERC for up to 50% of the partnership. As of December 31, 2006, the joint venture had exercised all of the warrants and had acquired a 25.02% interest in PERC. From its cash flows, the joint venture pays an amount to its members to offset the difference between the tipping fee paid to PERC for each ton of municipal solid waste delivered and a target price set by MRC.

At December 31, 2014, the joint venture had \$34,910,208 in net assets, which increased by \$410,195 from December 31, 2013. The Town of Eddington's share in the equity of the joint venture at December 31, 2014, was approximately 0.52% or \$182,485. Financial statements are available for the joint venture at MRC's administrative office, 395 State Street, Ellsworth, ME 04601. (See also Note 8.)

**6. CAPITAL LEASE**

During the year ended June 30, 2014, the Town entered into a five-year capital lease agreement for a photocopier. The asset and the liability were recorded at the fair market value of the asset, \$9,840.

Depreciation expense of \$984 for the year ended June 30, 2015, has been included in depreciation expense and accumulated depreciation totaled \$1,230 at June 30, 2015. Lease payments totaled \$2,220.

Minimum future minimum lease obligations under the capital lease at June 30, 2015, are as follows:

Year Ending <u>June 30</u>	<u>Amounts</u>
2016	\$ 2,220
2017	2,220
2018	2,220
2020	<u>1,665</u>
Total Minimum Lease Payments	8,325
LESS: Amount Representing Interest	<u>(881)</u>
Present Value of Minimum Lease Payments	<u><u>\$ 7,444</u></u>

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

**7. LONG-TERM LIABILITIES**

The Town has issued unsecured General Obligation Bonds to purchase fire trucks and to expand the municipal building. A schedule of changes in the bonds outstanding as of June 30, 2015, follows:

	<u>Original Amount</u>	<u>Principal Balance 07/01/14</u>	<u>Increases (Decreases)</u>	<u>Principal Balance 06/30/15</u>	<u>Amount due within one year</u>
2001 Fire Truck Bond, annual principal payments of \$8,750 plus interest through August 2021; interest rate is 4.738%	\$ 175,000	\$ 70,000	\$ (8,750)	\$ 61,250	\$ 8,750
2008 Municipal Building Bond, annual payments of principal and interest of \$76,101 over a 20-year period, with interest at 4.98% for 15 years and thereafter adjusted to U.S. Treasury Bill rate in effect as of the adjustment date plus 35 basis points	<u>950,000</u>	<u>758,633</u>	<u>(37,806)</u>	<u>720,827</u>	<u>40,458</u>
Totals	<u>\$1,125,000</u>	<u>\$ 828,633</u>	<u>\$(46,557)</u>	<u>\$ 782,077</u>	<u>\$ 49,208</u>

The annual debt service requirements to maturity of bonded debt as of June 30, 2015, are shown in the following schedule:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 49,208	\$ 38,545	\$ 87,753
2017	51,223	36,115	87,338
2018	53,338	33,586	86,924
2019	55,559	30,951	86,510
2020	57,890	28,206	86,096
2021-2025	302,436	96,813	399,249
2026-2029	<u>212,423</u>	<u>20,262</u>	<u>232,685</u>
Totals	<u>\$782,077</u>	<u>\$284,478</u>	<u>\$1,066,555</u>

**8. LONG-TERM CONTRACTS**

The Town of Eddington has entered into an agreement with Penobscot Energy Recovery Company (PERC) expiring in 2018. The contract rate per ton is adjusted quarterly. As part of this contract, the Town of Eddington, along with the other towns belonging to the Municipal Review Committee, has acquired an equity interest in PERC. (See also Note 5.)

During the year ended June 30, 2014, the Town of Eddington entered into a three-year contract with the Town of Clifton to provide fire protection to the Town of Clifton. The price to be paid to the Town is \$23,000 for 2014, \$24,000 for 2015, and \$25,000 for 2016, which is due in October of each year.

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

**9. NONSPENDABLE, RESTRICTED, COMMITTED, AND UNASSIGNED FUND BALANCES**

The following summarizes the fund balances as of June 30, 2015:

	<u>General Fund</u>	<u>Permanent Fund</u>
Nonspendable:		
Inventory	\$ 836	-
Cemetery Trust Fund	-	\$38,946
Restricted:		
Cemetery Trust Fund Income	-	33,647
Eddington Fire & Rescue Association	5,506	-
Resident Assistance Program	382	-
Committed:		
Fire Department Reserve	74,333	-
Fire Equipment Reserve	32,070	-
Fire Department Truck Reserve	20,000	-
Professional Service Reserve	12,467	-
Municipal Building Reserve	10,916	-
Capital Improvement Reserve	10,518	-
Fire Department Rescue Unit Reserve	7,500	-
Municipal Office Reserve	7,341	-
Fire Department Capital Reserve	6,000	-
Recycling Income Reserve	4,942	-
Respiratory/Physical Reserve	4,850	-
Business Park Reserve	3,930	-
Recreational Playground/Municipal Field	6,466	-
MB/PB Building Fund Reserve	2,920	-
Animal Welfare Reserve	2,776	-
Restore Old Records Reserve	2,195	-
Right of Way Reserve	1,851	-
Bicentennial Fund Reserve	1,641	-
Eddy Cemetery Reserve	882	-
Public Accessibility Reserve	750	-
Veteran's Memorial Brick Sales	699	-
Civil Defense Reserve	300	-
Unassigned	847,704	-
Total Fund Balances	<u>\$1,066,775</u>	<u>\$72,593</u>

**10. CEMETERY TRUST FUND**

The cemetery trust fund is considered a donor-restricted endowment fund under Maine state law, thus endowments are classified as nonspendable or expendable under restricted net position. Appreciation of true and term endowments that can be spent is classified as expendable. This does not apply to or change the status of the endowment, only the appreciation associated with that endowment when the appreciation can be expended.

As June 30, 2015, \$33,647 of the endowment is available for expenditure and is reported as a restricted fund balance. The Town's policy is to expend money from the restricted funds of the cemetery trust fund for cemetery maintenance, when it is voted to do so at a Town meeting.

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

**11. INSURANCE**

The Town is exposed to a variety of risks in the ordinary course of its daily activities. Some of these risks include workers' compensation, fire, and accidents. The Town of Eddington has purchased commercial insurance policies to cover potential claims.

**12. DEFERRED COMPENSATION PLAN**

On June 14, 1991, the Town of Eddington implemented a deferred compensation plan pursuant to Section 457 of the Internal Revenue Code for the Town's employees. Eligible employees may defer part of their compensation and the Town will match up to 6%, not to exceed the maximum allowed contribution of \$16,500. The Town paid \$9,808 for deferred compensation during the year ended June 30, 2015.

**13. LOSS CONTINGENCY**

During the year ended June 30, 2015, Emera Maine filed an application with the Town for a tax abatement for personal property. For the tax assessment year of April 1, 2012, Emera Maine claimed on the declaration of property values form that they had 9.87 miles of transmission line. Emera Maine filed the abatement request on June 19, 2015, stating that they did not in fact own all of that line, and that there had been a mistake on the original declaration of property values form. The case is currently with the State Property Tax Board of Appeals and the outcome is uncertain. The Town has not accrued a loss contingency since the outcome of the case won't be known until the State Property Tax Board of Appeals makes a decision, at which time either party can appeal to the courts or settle. The maximum loss the Town could sustain would be to refund the "overpaid" taxes plus interest, which is probably in excess of \$80,000.

**TOWN OF EDDINGTON**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—BUDGET AND ACTUAL**  
**BUDGET BASIS**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
<i>Taxes</i>				
General Property	\$ 2,438,198	\$ 2,438,198	\$ 2,432,839	\$ (5,359)
Change in Deferred Property Taxes	-	-	(30,462)	(30,462)
Supplemental Taxes	2,500	2,500	1,819	(681)
Interest and Penalties	20,000	20,000	17,586	(2,414)
Excise	365,000	365,000	388,420	21,420
Total Taxes	2,825,698	2,825,698	2,808,202	(17,496)
<i>Licenses and Permits</i>	-	-	10,837	10,837
<i>Intergovernmental Revenues</i>				
State of Maine:				
Revenue Sharing	68,000	68,000	74,783	8,783
Homestead Reimbursement	47,688	47,688	78,335	30,647
Local Road Assistance Grant	-	-	11,828	11,828
Tree Growth	-	-	10,104	10,104
Other State of Maine	1,352	1,352	3,063	1,711
Town of Clifton - Fire Protection	23,000	23,000	24,000	1,000
Total Intergovernmental Revenues	140,040	140,040	202,113	62,073
<i>Other Revenues</i>				
Interest	-	-	3,009	3,009
Agent Fees	-	-	9,386	9,386
PERC	-	-	8,391	8,391
Grants	-	-	41,816	41,816
Donations	-	-	2,859	2,859
Meridian Mobile	-	-	7,980	7,980
Miscellaneous	50,000	50,000	33,292	(16,708)
Total Other Revenues	50,000	50,000	106,333	56,333
<b>TOTAL REVENUES</b>	<b>3,015,738</b>	<b>3,015,738</b>	<b>3,127,485</b>	<b>111,747</b>
<b>EXPENDITURES</b>				
General Government	33,180	33,180	33,683	(503)
Administrative	316,432	316,432	366,920	(50,488)
Highway	279,900	279,900	422,778	(142,878)
Protection	368,117	368,117	384,238	(16,121)
Human Services	136,879	136,879	166,335	(29,656)
Education: SAD #83	1,604,170	1,604,170	1,604,169	1
Capital Improvement Reserve	8,500	8,500	8,500	-
Municipal Building: Interest Payment	76,102	76,102	76,101	1
Veteran's Memorial	-	-	132	(132)
Unanticipated Expense and Emergencies	7,500	7,500	-	7,500
Special Assessments	232,158	232,158	213,421	18,737
Total Expenditures	3,062,738	3,062,738	3,276,277	(213,539)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(47,000)</b>	<b>(47,000)</b>	<b>(148,792)</b>	<b>(101,792)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets	-	-	6,710	(6,710)
Transfer	-	-	1,297	1,297
Total Other Financing Sources	-	-	8,007	(5,413)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<b>(47,000)</b>	<b>(47,000)</b>	<b>(140,785)</b>	<b>(107,205)</b>
<b>FUND BALANCE - February 1, 2014</b>	<b>1,207,560</b>	<b>1,207,560</b>	<b>1,207,560</b>	<b>(93,050)</b>
<b>FUND BALANCE - June 30, 2015</b>	<b>\$ 1,160,560</b>	<b>\$ 1,160,560</b>	<b>\$ 1,066,775</b>	<b>\$ (200,255)</b>

The accompanying notes are an integral part of these financial statements.

**TOWN OF EDDINGTON  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY REPORTING**

**Budgetary Information**

A budget is adopted for the General Fund only and is not required for the other funds. The original budget and related estimated revenues and expenditures represent the spending authority enacted at the town meeting where the budget was discussed and approved by the residents of the Town on June 17, 2014, and includes estimated approved budgetary carry-forwards from the prior fiscal year. This budget is established in accordance with the various laws which govern the Town's operations.

The Town's budget is prepared on a modified accrual basis, which is consistent with generally accepted accounting principles.

**Budgetary Compliance**

Expenditures may not legally exceed budgeted appropriations without approval of the townspeople at a special Town meeting. There are two exceptions regarding expenditures in excess of budgeted appropriations. Municipal officers are legally obligated to provide financial assistance to eligible applicants of the general assistance program even if doing so creates an overdraft. Another exception is provided by Title 23, Section 2705, M.R.S.A. which allows road maintenance accounts to be overdrawn by not more than 15% of the budgeted appropriation. The following accounts had actual expenditures that exceeded budgeted appropriations in the General Fund as of June 30, 2015:

Highway	\$142,878
Administrative	\$50,488
Human Services	\$29,656
Protection	\$16,121
General Government	\$503
Veteran's Memorial	\$132

The unfavorable variances shown above do not necessarily represent unauthorized overspending. Schedule 3 shows the actual amount available to be spent in each department and whether or not any overspending has occurred. The Town uses carryover amounts to cover current-year expenditures for some accounts.

The Town voted at the Town meeting for fiscal year end June 30, 2016, to take \$17,500 out of surplus to cover part of the overdraft in administration for computers that were bought during the current year.



## SUPPLEMENTARY INFORMATION

**TOWN OF EDDINGTON, MAINE  
SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>BALANCES</u> <u>07/01/14</u>	<u>APPROPRIATIONS</u>	<u>OTHER CREDITS AND TRANSFERS</u>
<b>General Government:</b>			
Selectmen Salaries	-	\$ 6,200.00	-
Planning Board Salaries	-	5,880.00	-
Ballot Clerks and Moderator	-	1,500.00	\$ 330.73
Board of Assessors	-	950.00	-
Assessor's Agent	-	18,500.00	-
Assessor's Expenses	-	150.00	-
Business Park	\$ 3,929.96	-	-
Public Accessibility	750.00	-	-
Total	<u>4,679.96</u>	<u>33,180.00</u>	<u>330.73</u>
<b>Administrative:</b>			
Office Supplies	-	3,000.00	-
Office Postage	-	2,250.00	-
Deeds and Liens	-	350.00	-
Lien Discharge Notices	-	1,200.00	5,673.00
Legal Notices	-	1,500.00	-
Printing	-	1,800.00	-
Miscellaneous	-	600.00	-
Professional Services	31,624.09	15,000.00	-
Town Manager	-	50,639.00	-
Office Salaries	-	89,610.00	-
Retirement	-	6,987.00	-
Code Enforcement Officer	-	13,390.00	10,451.30
Town Official Expenses	-	800.00	-
Workshops and Dues	-	1,500.00	-
Employees Income Protection	-	1,675.00	-
Employees Health Insurance	-	30,118.00	-
F.I.C.A. Taxes	-	17,000.00	-
Municipal Building / Equipment	-	18,000.00	-
Utilities	-	28,000.00	-
Comprehensive Insurance	-	8,163.00	-
Public Official Insurance	-	4,650.00	-
Unemployment Taxes	-	2,268.00	-
Auditor	-	7,450.00	-
Maine Municipal Dues	-	2,682.00	-
Computer Licensing Fee	-	7,800.00	-
MB/PB Building Fund	2,919.74	-	-
Municipal Office Reserve	7,337.23	-	3.67
Municipal Building Reserve	10,906.99	-	8.73
Right-of-Way Reserve	1,851.00	-	-
Total	<u>54,639.05</u>	<u>316,432.00</u>	<u>16,136.70</u>
<b>Highway:</b>			
Winter Maintenance	-	129,900.00	-
Summer Roads	46,292.21	125,000.00	66,387.18
Major Road & Bridge Construction	20,000.00	25,000.00	(20,000.00)
Town Road Reserve	34,503.13	-	(34,503.13)
Total	<u>100,795.34</u>	<u>279,900.00</u>	<u>11,884.05</u>

TOTAL AVAILABLE	EXPENDITURES	BALANCES		
		LAPSED TO SURPLUS OVERDRAFT	UNEXPENDED	CONTINUING 06/30/15
\$ 6,200.00	\$ 6,200.00	-	-	-
5,880.00	6,195.00	\$ 315.00	-	-
1,830.73	1,837.68	6.95	-	-
950.00	950.00	-	-	-
18,500.00	18,500.00	-	-	-
150.00	-	-	\$ 150.00	-
3,929.96	-	-	-	\$ 3,929.96
750.00	-	-	-	750.00
38,190.69	33,682.68	321.95	150.00	4,679.96
3,000.00	2,757.83	-	242.17	-
2,250.00	1,919.15	-	330.85	-
350.00	124.10	-	225.90	-
6,873.00	4,643.41	-	2,229.59	-
1,500.00	1,871.14	371.14	-	-
1,800.00	1,172.45	-	627.55	-
600.00	540.39	-	59.61	-
46,624.09	34,156.63	-	-	12,467.46
50,639.00	50,784.35	145.35	-	-
89,610.00	92,664.61	3,054.61	-	-
6,987.00	7,334.67	347.67	-	-
23,841.30	15,809.02	-	8,032.28	-
800.00	595.63	-	204.37	-
1,500.00	1,508.75	8.75	-	-
1,675.00	1,605.60	-	69.40	-
30,118.00	30,710.88	592.88	-	-
17,000.00	19,957.86	2,957.86	-	-
18,000.00	29,832.61	11,832.61	-	-
28,000.00	36,899.02	8,899.02	-	-
8,163.00	8,153.00	-	10.00	-
4,650.00	4,650.00	-	-	-
2,268.00	810.40	-	1,457.60	-
7,450.00	7,450.00	-	-	-
2,682.00	2,713.00	31.00	-	-
7,800.00	8,255.79	455.79	-	-
2,919.74	-	-	-	2,919.74
7,340.90	-	-	-	7,340.90
10,915.72	-	-	-	10,915.72
1,851.00	-	-	-	1,851.00
387,207.75	366,920.29	28,696.68	13,489.32	35,494.82
129,900.00	131,108.16	1,208.16	-	-
237,679.39	266,670.25	28,990.86	-	-
25,000.00	25,000.00	-	-	-
-	-	-	-	-
392,579.39	422,778.41	30,199.02	-	-

## Schedule 3 Continued

	<u>BALANCES</u> <u>07/01/14</u>	<u>APPROPRIATIONS</u>	<u>OTHER</u> <u>CREDITS</u> <u>AND</u> <u>TRANSFERS</u>
<b>Protection:</b>			
Animal Control	\$ 2,476.33	\$ 5,600.00	\$ 386.00
Penobscot Sheriff's Contract	-	82,750.00	-
Fire Department Operations	-	21,725.00	-
Fire Department Compensation	-	49,820.00	-
Firefighter Compensation	-	48,000.00	7,980.00
Firefighter Supplies (Fire Fighter I & II)	-	5,000.00	2,733.68
Fire Chief Salary	-	18,000.00	-
Fire Chief Supplies	-	200.00	-
Fire Department Equipment	-	12,000.00	50,837.19
Respiratory/Physicals	5,382.61	1,000.00	-
Fire Department Insurance	-	9,500.00	-
Fire Equipment Note - 1992	-	12,000.00	-
Fire Hydrants - Bangor Water	-	20,862.00	-
Fire Hydrants - Brewer Water	-	31,160.00	-
Street Lights	-	3,000.00	-
Fire Truck Reserve	-	20,000.00	-
Rescue Unit Reserve	-	7,500.00	-
Fire Equipment Reserve	17,062.95	15,000.00	8.54
Fire Department Reserve	74,274.26	-	59.45
Fire Department Capital Reserve	6,000.00	-	-
Civil Defense Reserve	300.00	-	-
<b>Total</b>	<b>105,496.15</b>	<b>363,117.00</b>	<b>62,004.86</b>
<b>Human Services:</b>			
Resident Assistance Program	282.20	-	100.00
General Assistance	-	8,500.00	-
Cemetery - General Maintenance	-	9,000.00	1,075.00
Eddy Cemetery Reserve	881.87	-	-
Area Task Force on Aging	-	500.00	-
Hammond Street Senior Center	-	925.00	-
United Way	-	1,000.00	-
Historical Society	-	1,000.00	10.00
Restore Old Records Reserve	2,194.75	-	-
Bicentennial	1,631.12	-	10.00
Eddington Clifton Civic Center	-	1,500.00	-
Regional Recreation Reserve	-	9,554.00	-
Solid Waste Disposal	-	41,000.00	27,094.40
Solid Waste Contingency	-	3,000.00	-
Trash Collection	-	43,470.00	-
Recycling	4,941.81	13,230.00	-
Municipal Field Recreation	877.00	4,000.00	-
<b>Total</b>	<b>10,808.75</b>	<b>136,679.00</b>	<b>28,289.40</b>
<b>Capital Improvement Reserve</b>	<b>10,518.32</b>	<b>8,500.00</b>	<b>-</b>
<b>Veteran's Memorial</b>	<b>514.50</b>	<b>-</b>	<b>316.00</b>
<b>Municipal Building: Interest Payment</b>	<b>-</b>	<b>56,102.00</b>	<b>20,000.00</b>
<b>Education: SAD #53</b>	<b>-</b>	<b>1,604,170.00</b>	<b>-</b>
<b>Unanticipated Expense and Emergencies</b>	<b>-</b>	<b>7,500.00</b>	<b>-</b>
<b>Special Assessments:</b>			
County Tax	-	213,421.00	-
Overlay	-	18,737.01	-
<b>Total</b>	<b>-</b>	<b>232,158.01</b>	<b>-</b>
<b>Amounts Appropriated from Carryforwards</b>	<b>(5,000)</b>	<b>5,000</b>	<b>-</b>
<b>DEPARTMENT TOTALS</b>	<b>\$ 282,452.07</b>	<b>\$ 3,042,738.01</b>	<b>\$ 138,961.74</b>

TOTAL AVAILABLE	EXPENDITURES	BALANCES		CONTINUING 06/30/15
		LAPSED TO SURPLUS OVERDRAFT	UNEXPENDED	
\$ 8,462.33	\$ 5,686.50	-	-	\$ 2,775.83
82,750.00	82,750.00	-	-	-
21,725.00	24,302.72	\$ 2,577.72	-	-
49,820.00	49,061.54	-	\$ 758.46	-
55,980.00	52,221.34	-	3,758.66	-
7,733.68	5,965.31	-	1,768.37	-
18,000.00	18,000.00	-	-	-
200.00	224.18	24.18	-	-
62,837.19	62,450.22	-	386.97	-
6,382.61	1,533.00	-	-	4,849.61
9,500.00	9,500.00	-	-	-
12,000.00	12,123.03	123.03	-	-
20,862.00	26,388.66	5,526.66	-	-
31,160.00	31,159.72	-	0.28	-
3,000.00	2,871.34	-	128.66	-
20,000.00	-	-	-	20,000.00
7,500.00	-	-	-	7,500.00
32,071.49	-	-	-	32,071.49
74,333.71	-	-	-	74,333.71
6,000.00	-	-	-	6,000.00
300.00	-	-	-	300.00
530,618.01	384,237.56	8,251.59	6,801.40	147,830.64
382.20	-	-	-	382.20
8,500.00	7,589.08	-	910.92	-
10,075.00	12,066.25	1,991.25	-	-
881.87	-	-	-	881.87
500.00	500.00	-	-	-
925.00	925.00	-	-	-
1,000.00	1,000.00	-	-	-
1,010.00	1,000.00	-	10.00	-
2,194.75	-	-	-	2,194.75
1,641.12	-	-	-	1,641.12
1,500.00	1,500.00	-	-	-
9,554.00	11,352.00	1,798.00	-	-
68,094.40	69,478.31	1,383.91	-	-
3,000.00	1,131.00	-	1,869.00	-
43,470.00	45,152.10	1,682.10	-	-
18,171.81	13,230.00	-	-	4,941.81
4,877.00	1,411.38	-	-	3,465.62
175,777.15	166,335.12	6,855.26	2,789.92	13,507.37
19,018.32	8,500.00	-	-	10,518.32
830.50	132.00	-	-	698.50
76,102.00	76,101.24	-	0.76	-
1,604,170.00	1,604,169.24	-	0.76	-
7,500.00	-	-	7,500.00	-
213,421.00	213,420.63	-	0.37	-
18,737.01	-	-	18,737.01	-
232,158.01	213,420.63	-	18,737.38	-
-	-	-	-	-
\$ 3,464,151.82	\$ 3,276,277.17	\$ 74,324.50	\$ 49,469.54	\$ 212,729.61

The accompanying notes are an integral part of these financial statements.

<u>In Memory Of</u>	<u>Date of Death</u>	<u>Age</u>
Austin, Richard H.	05/07/2016	55
Buckley, Donald A.	07/29/2015	77
Bustard, Judy A.	04/11/2016	63
Carlisle, Michelle L.	06/19/2016	45
Damon, Dorothy L.	12/13/2015	93
Eye, Constance J.	09/07/2015	58
Jurczyk, Pauline T.	04/06/2016	93
Lounsberry, Benjamin W.	05/22/2016	26
Lounsberry, Steven B.	11/02/2015	< 1
Miller, Rebecca M.	10/28/2015	73
Parker, Leona E.	04/02/2016	82
Perkins, Lucille A.	10/31/2015	79
Peters, James B. Jr.	02/10/2016	83
Rabbitt, William T.	11/27/2015	83
Ripley, Gary R. Sr.	12/18/2015	64
Spencer, Edward A. Sr.	07/18/2015	67
Watters, Charles L.	05/17/2016	66
*Doak, Vernon L.	04/25/2014	83

*\*mistakenly left out of last year's book.*